

RSM US LLP
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*Independent Auditor
for the Debtors and Debtors-in
Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : **Chapter 11**

CELSIUS NETWORK, LLC, et al., : **Case No. 22-10964 (MG)**

:

Debtors.¹ : **(Jointly Administered)**

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**SUMMARY OF FINAL FEE APPLICATION OF RSM US
LLP FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR CERTAIN AUDIT
SERVICES FOR THE FINAL PERIOD FROM AUGUST 1, 2023
THROUGH NOVEMBER 9, 2023**

Name of Applicant:	RSM US LLP
Authorized to Provide Professional Services to:	Celsius Network, LLC, et al.
Date of Retention:	August 1, 2023
Period for which compensation and reimbursement is sought:	August 1, 2023, through November 9, 2023
Amount of final compensation sought as actual, reasonable, and necessary:	\$1,247,374.45
Amount of final expense reimbursement sought as actual, reasonable, and necessary:	\$32,003.70
This is an: __ monthly <u>X</u> final application	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (0143); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd.; GK8 Ltd (1209); GK8 USA LLC (9450) and GK8 UK Limited (0893). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

SUMMARY OF HOURS BY PROJECT CATEGORY AND
EXPENSES

CELSIUS MINING LLC

August 1, 2023 through November 9, 2023

Project Category		Total Hours	Total Fees
Audit Services	Exhibit A1	2,755.29	1,114,714.70
Fee Application and Retention	Exhibit A2	75.60	25,034.00
Form 10 Services	Exhibit A3	208.05	101,820.75
NewCo Audit	Exhibit A4	9.00	5,805.00
Out of pocket expenses	Exhibit B	-	32,003.70
GRAND TOTALS		3,047.94	1,279,378.15

EXHIBIT A
SUMMARY OF HOURS BY PROFESSIONAL FOR RSM US LLP
August 1, 2023 through November 9, 2023

Professional	Position	Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
Andres, Jack	Associate	235.00	6.20	1,457.00
Bakir, Jinjuta	Associate	235.00	12.20	2,867.00
Ballock, Jacob	Associate	235.00	4.00	940.00
Bass, Liesel	Associate	235.00	271.15	63,720.25
Blice, Joe	Partner	840.00	33.50	28,140.00
Bowers, Leah	Manager	450.00	163.00	73,350.00
Broberg, Brad	Partner	840.00	0.50	420.00
Cardone, John	Senior Director	690.00	2.00	1,380.00
Cole, Monique	Principal	840.00	24.40	20,496.00
Collins, Stephen	Associate	235.00	155.80	36,613.00
Cook, Tanner	Senior Associate	300.00	1.50	450.00
Crismyre, Michael	Senior Director	690.00	7.50	5,175.00
Croce, Steven	Senior Manager	645.00	343.00	221,235.00
Cronin, Chloe	Senior Associate	300.00	15.00	4,500.00
Curtis, Troy	Conflicts Specialist	140.00	35.50	4,970.00
Davisson, Rich	Partner	840.00	9.30	7,812.00
Devine, Jack	Associate	235.00	3.00	705.00
Doherty, Shailey	Senior Associate	300.00	18.60	5,580.00
Durkin, Nicole	Partner	840.00	3.50	2,940.00
Eastlack, Mike	Associate	235.00	0.50	117.50
Forst, Chris	Senior Associate	300.00	19.50	5,850.00
Gonzalez, Giselle	Associate	235.00	100.20	23,547.00

Professional	Position	Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
Gross, Guy	Partner	840.00	0.30	252.00
Hein, Deb	CDP Processor Lead	260.00	0.70	182.00
Hermesen, Cassie	Associate	235.00	59.05	13,876.75
Hernandez, Ben	Supervisor	345.00	0.50	172.50
Hill, Caleb	Associate	235.00	69.30	16,285.50
Hill, Lindsay	Principal	840.00	1.00	840.00
Hill, Lindsay	Principal	840.00	6.00	5,040.00
Hollier, Tori	Supervisor	345.00	370.65	127,874.25
Hoover, Rachel	Director	645.00	44.30	28,573.50
Hurley, Ryan	Partner	840.00	11.50	9,660.00
Iqbal, Nazim	Manager	450.00	188.90	85,005.00
Jacobson, Scott	Director	645.00	3.00	1,935.00
Johnson, Luke	Manager	450.00	0.30	135.00
Jones, Camille	Independence Conflicts Manager	450.00	2.00	900.00
Khaydarov, Timur	Manager	450.00	11.75	5,287.50
Knapp, Katherine	Senior Associate	300.00	97.50	29,250.00
Koznek, Xin	Director	645.00	14.55	9,384.75
LaDue, Christopher	Principal	840.00	2.10	1,764.00
Lancaster, Barbara	Director	645.00	5.50	3,547.50
Lewey, Andrew	Senior Associate	300.00	18.50	5,550.00
Loose, Russell	Senior Manager	645.00	22.50	14,512.50
McGregor, Erin	Senior Associate	300.00	26.20	7,860.00
Micciche, Thomas	Supervisor	345.00	23.20	8,004.00
Milgrim, Jacob	Supervisor	345.00	1.50	517.50

Professional	Position	Hourly Billing Rate (\$)	Total Billed Hours	Total Compensation (\$)
Minich, Zach	Senior Associate	300.00	27.00	8,100.00
Mowery, Catherine	Conflicts Manager Senior	300.00	5.00	1,500.00
Murray, Mark	Senior Manager	645.00	24.50	15,802.50
Nabhan, Louis	Senior Associate	300.00	1.00	300.00
Olsen, Deborah	CDP Processor Senior	260.00	4.50	1,170.00
Oreilly, Brendan	Associate	235.00	14.50	3,407.50
Perdieu, William	Associate	235.00	2.75	646.25
Regan, John	Supervisor	345.00	50.40	17,388.00
Roper, David	Manager	450.00	5.00	2,250.00
Schulman, Jay	Principal	840.00	10.00	8,400.00
Siegal, Howard	Partner	840.00	93.20	78,288.00
Siegal, Howie	Partner	840.00	90.20	75,768.00
Sill, Pamela	CDP Report Processor Senior	300.00	1.50	450.00
Soehartono, Ellen	Associate	235.00	169.57	39,848.95
Staerk, Catherine	Senior Associate	300.00	243.10	72,930.00
Stellmacher, Grant	Senior Associate	300.00	50.27	15,081.00
Stonyte, Gabriele	Associate	235.00	22.35	5,252.25
Tihov, Ivan	Associate	235.00	4.00	940.00
Towarnicke, Arlene	Principal	840.00	5.20	4,368.00
Wei, Chris	Senior Associate	300.00	8.00	2,400.00
Zavoronkova, Irina	Principal	840.00	5.25	4,410.00
GRAND TOTALS:			3,047.94	1,247,374.45
	BLENDED RATE:	409		

EXHIBIT A1
TOTAL AUDIT SERVICES HOURS DETAIL
BY PROFESSIONAL FOR RSM US LLP
August 1, 2023 through November 9, 2023

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bowers, Leah	Manager	August 1, 2023	internal celsius discussion on scheduling	0.50	450.00	225.00
Hollier, Tori	Supervisor	August 1, 2023	Catch up call with manager, discussing staffing, game plan, potential travel etc.	0.50	345.00	172.50
Hernandez, Ben	Supervisor	August 7, 2023	internal meeting to discuss planning/introduction of client	0.50	345.00	172.50
Bowers, Leah	Manager	August 7, 2023	celsius internal team call - get everyone up to speed	0.50	450.00	225.00
Iqbal, Nazim	Manager	August 7, 2023	Internal Meetings with team discussing overall audit procedures and planning	1.00	450.00	450.00
Collins, Stephen	Associate	August 7, 2023	Request list for 2020	0.50	235.00	117.50
Collins, Stephen	Associate	August 7, 2023	Request list for 2021	0.50	235.00	117.50
Collins, Stephen	Associate	August 7, 2023	Request list for 2022	0.50	235.00	117.50
Siegal, Howard	Partner	August 8, 2023	Clearing out comments from the CLEAR form from Chris Boettger and Scott Wilgenbusch. Finalization of engagement letter sent to Joel Block. Discussion with team on file setup in caseware.	3.00	840.00	2,520.00
Bowers, Leah	Manager	August 8, 2023	celsius internal call for clear/file creation	0.50	450.00	225.00
Collins, Stephen	Associate	August 8, 2023	Request list for 2020	0.15	235.00	35.25
Collins, Stephen	Associate	August 8, 2023	Request list for 2021	0.20	235.00	47.00
Collins, Stephen	Associate	August 8, 2023	Request list for 2022	0.15	235.00	35.25
Croce, Steven	Senior Manager	August 14, 2023	Set up file and work on begin letters	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	August 15, 2023	begin letters	2.00	645.00	1,290.00
Bowers, Leah	Manager	August 15, 2023	External call w/ EY Israel & internal debrief call	1.20	450.00	540.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Iqbal, Nazim	Manager	August 15, 2023	1.5 - Meeting with EY Israel and RSM regarding prior year audits and methodology. 0.5 - Meeting with team to debrief on discussion with EY Israel and next steps	2.00	450.00	900.00
Croce, Steven	Senior Manager	August 17, 2023	Understandings and other planning matters	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	August 18, 2023	Understandings and other planning matters	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	August 22, 2023	Understandings and other planning matters	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	August 29, 2023	planning forms, budgets, training personnel, review of set up	8.00	645.00	5,160.00
Iqbal, Nazim	Manager	August 29, 2023	Meeting with Leah Bowers and Steve Croce to discuss audit plan and travel plans for audit	0.40	450.00	180.00
Iqbal, Nazim	Manager	August 29, 2023	Meeting with Steve Croce and Joel Block to discuss valuation methodology and documents of Celsius	0.40	450.00	180.00
Croce, Steven	Senior Manager	August 30, 2023	planning forms, budgets, training personnel, review of set up	8.00	645.00	5,160.00
Iqbal, Nazim	Manager	August 30, 2023	Meeting with Steve, Howie, and Leah to discuss audit plan for Celsius	0.50	450.00	225.00
Siegal, Howard	Partner	August 31, 2023	attended preclearance call with the sec to discuss predecessor auditor requirements	0.70	840.00	588.00
Hollier, Tori	Supervisor	September 5, 2023	trial balance formatting + importing + mapping	2.70	345.00	931.50
Hollier, Tori	Supervisor	September 5, 2023	materiality calculations + understanding engagement research and background	2.40	345.00	828.00
Knapp, Katherine	Senior Associate	September 6, 2023	Formatted 2020 GL to make selections	1.00	300.00	300.00
Knapp, Katherine	Senior Associate	September 6, 2023	Formatted 2021 GL to make selections	1.00	300.00	300.00
Knapp, Katherine	Senior Associate	September 6, 2023	Used CLEAR to fill out parts of WP 1300 - Understanding the Entity. Made a list of questions/inquiries to send to client to fill out the remaining questions in WP 1300.	4.00	300.00	1,200.00
Hollier, Tori	Supervisor	September 6, 2023	sample selection for 2020-2022- cash, prepaids, AP, payroll, AR, and looking at FA	3.70	345.00	1,276.50
Hollier, Tori	Supervisor	September 6, 2023	trial balance formatting + importing + mapping	1.70	345.00	586.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hollier, Tori	Supervisor	September 6, 2023	materiality calculations + understanding engagement research and background	1.50	345.00	517.50
Knapp, Katherine	Senior Associate	September 7, 2023	Used formatted GL to make 2021 Operating expenses selections, and completed sample design forms for 2021 Operating expenses	1.50	300.00	450.00
Knapp, Katherine	Senior Associate	September 7, 2023	Used AR aging to determine population to be tested and how it will be tested	0.50	300.00	150.00
Knapp, Katherine	Senior Associate	September 7, 2023	Used formatted GLs to make 2022 Operating expenses selections, and completed sample design forms for 2022 Operating expenses	1.50	300.00	450.00
Knapp, Katherine	Senior Associate	September 7, 2023	Formatted 2022 GL, 30 min meeting with Tori and Nazim to discuss Celsius plan (AR, FA, advance payments), Hour meeting with Tori to discuss advance payments and AR	3.00	300.00	900.00
Knapp, Katherine	Senior Associate	September 7, 2023	Used 2022 advance payment details to determine populations to be tested and updated sample design forms	1.00	300.00	300.00
Iqbal, Nazim	Manager	September 7, 2023	Meeting with Tori and Katherine to discuss audit approach and selections	0.50	450.00	225.00
Hollier, Tori	Supervisor	September 7, 2023	sample selection for 2020-2022- cash, prepaids, AP, payroll, AR, and looking at FA	3.20	345.00	1,104.00
Hollier, Tori	Supervisor	September 7, 2023	Working on setting materiality for audits	1.50	345.00	517.50
Knapp, Katherine	Senior Associate	September 8, 2023	2021 cash reconciliations, made cash cutoff selections	1.50	300.00	450.00
Knapp, Katherine	Senior Associate	September 8, 2023	Used datasnipper to extract outgoing payments from the Jan 2023 bank statement, formed search for unrecorded liabilities population for testing, input population into sample design form, made 2022 search for unrecorded liabilities selections, completed AP analytics	5.00	300.00	1,500.00
Knapp, Katherine	Senior Associate	September 8, 2023	2022 cash reconciliations, made cash cutoff selections	1.50	300.00	450.00
Hollier, Tori	Supervisor	September 8, 2023	sample selection for 2020-2022- cash, prepaids, AP, payroll, AR, and looking at FA ; set up communication options for team to discuss travel plans,	4.50	345.00	1,552.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			game plan, timelines, etc. in onenote internally			
Hollier, Tori	Supervisor	September 8, 2023	began setting up significant accounts risk assessment form and planning risk assessment for audits	1.30	345.00	448.50
Knapp, Katherine	Senior Associate	September 11, 2023	Used formatted GL to make 2021 COGS selections, and completed sample design forms for 2021 COGS as well as set up testing workpaper	1.50	300.00	450.00
Knapp, Katherine	Senior Associate	September 11, 2023	Used 2022 accrued expense detail to set up testing workpaper	1.00	300.00	300.00
Knapp, Katherine	Senior Associate	September 11, 2023	Used formatted GL to make 2022 COGS selections, and completed sample design forms for 2022 COGS as well as set up testing workpaper.	1.50	300.00	450.00
Knapp, Katherine	Senior Associate	September 11, 2023	Used 2022 advance payment detail to make proprietary site selections	2.00	300.00	600.00
Bass, Liesel	Associate	September 11, 2023	5410 wp prepaid & prepaid hosting, wp set up	2.80	235.00	658.00
Nabhan, Louis	Senior Associate	September 11, 2023	Document review in preparation for the audit planning meeting	0.50	300.00	150.00
Iqbal, Nazim	Manager	September 11, 2023	Meeting with Joe and EY discussing Audit Status and testing approach	1.00	450.00	450.00
Collins, Stephen	Associate	September 11, 2023	Entered support info for samples	1.00	235.00	235.00
Hollier, Tori	Supervisor	September 11, 2023	picked remaining 2021 and 2022 samples	1.20	345.00	414.00
Hollier, Tori	Supervisor	September 11, 2023	training engagement staff-walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash	2.70	345.00	931.50
Blice, Joe	Partner	September 12, 2023	short planning discussion with EL on risk assessment	0.50	840.00	420.00
Knapp, Katherine	Senior Associate	September 12, 2023	Set up 2021 accrued expenses testing workpaper, made 2021 accrued expense selections, completed 2021 accrued expenses leadsheet	2.00	300.00	600.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Knapp, Katherine	Senior Associate	September 12, 2023	Completed 2022 AP audit program and 2022 search for unrecorded liabilities testing	2.00	300.00	600.00
Knapp, Katherine	Senior Associate	September 12, 2023	Set up 2022 accrued expenses testing workpaper, made 2022 accrued expense selections, completed 2022 accrued expenses leadsheet	2.00	300.00	600.00
Knapp, Katherine	Senior Associate	September 12, 2023	Completed 2022 cash audit program, 2022 cash leadsheet, and 2022 cash testing	1.00	300.00	300.00
Knapp, Katherine	Senior Associate	September 12, 2023	Completed 2022 COGS leadsheet and 2022 COGS audit program. Updated COGS selections	1.00	300.00	300.00
Bowers, Leah	Manager	September 12, 2023	Call with internal valuation team over scope of valuation, timing, and documents provided by the client for valuation purposes.	0.50	450.00	225.00
Bowers, Leah	Manager	September 12, 2023	Update call with Joel, Steve, Howie and Nazim for status updates and path forward on some testing approaches. / also timing update from client on some deliverables.	0.50	450.00	225.00
Bass, Liesel	Associate	September 12, 2023	client meeting with Joel Block, CFO to discuss audit timeline, business operations, etc.	2.00	235.00	470.00
Bass, Liesel	Associate	September 12, 2023	5410 prepaid support processing & testing	6.50	235.00	1,527.50
Nabhan, Louis	Senior Associate	September 12, 2023	audit planning meeting	0.50	300.00	150.00
Iqbal, Nazim	Manager	September 12, 2023	Call with Joel, Steve, Howie and Leah for status updates and testing approaches.	0.50	450.00	225.00
Iqbal, Nazim	Manager	September 12, 2023	Call with internal valuation team, Leah, and Steve regarding Seasonal Adjustments Factors Evaluation (SAFE) and Convertible Note valuations.	0.50	450.00	225.00
Hoover, Rachel	Director	September 12, 2023	audit planning meeting, prep, review schedules/qs	1.20	645.00	774.00
Davisson, Rich	Partner	September 12, 2023	Accounting matters discussion with team and review of related consult.	1.00	840.00	840.00
Collins, Stephen	Associate	September 12, 2023	Entered support info for samples	2.00	235.00	470.00
Collins, Stephen	Associate	September 12, 2023	Entered support info for samples	5.00	235.00	1,175.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hollier, Tori	Supervisor	September 12, 2023	discussed planning inquiries and digital assets with Joel	2.00	345.00	690.00
Hollier, Tori	Supervisor	September 12, 2023	picked remaining 2021 and 2022 samples; discussed fixed asset workbook with client to ensure understanding prior to sending selections + filled in team member on discussion	1.30	345.00	448.50
Hollier, Tori	Supervisor	September 12, 2023	reviewed digital assets workbook provided by client (PBC) for understanding, discussed gameplan for testing approach with team	2.50	345.00	862.50
Hollier, Tori	Supervisor	September 12, 2023	training engagement staff- walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash	2.10	345.00	724.50
Koznek, Xin	Director	September 12, 2023	audit planning meeting	0.50	645.00	322.50
Koznek, Xin	Director	September 12, 2023	review documents prep for audit planning meeting	0.50	645.00	322.50
Knapp, Katherine	Senior Associate	September 13, 2023	Completed 2021 cash audit program and 2021 cash leadsheet	0.50	300.00	150.00
Knapp, Katherine	Senior Associate	September 13, 2023	Completed 2022 GL Completeness	1.00	300.00	300.00
Bass, Liesel	Associate	September 13, 2023	5410 Leadsheet, 5410 prepaid support processing & testing	1.20	235.00	282.00
Bass, Liesel	Associate	September 13, 2023	2000 SEC wp understanding the entity	1.70	235.00	399.50
Bass, Liesel	Associate	September 13, 2023	planning documents, 1300 SEC understanding the entity, 1600 SEC overall audit strategy	4.50	235.00	1,057.50
Crismyre, Michael	Senior Director	September 13, 2023	questions related to personal property valuation	0.50	690.00	345.00
Hoover, Rachel	Director	September 13, 2023	emails with team	0.30	645.00	193.50
Hollier, Tori	Supervisor	September 13, 2023	fixed asset testing approach discussions with team member(s), internal game planning to break out testing sections by engagement member	1.50	345.00	517.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hollier, Tori	Supervisor	September 13, 2023	began to set up bitcoin testing workpapers, looked at 2021 rollforward	2.50	345.00	862.50
Hollier, Tori	Supervisor	September 13, 2023	training engagement staff-walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash	2.00	345.00	690.00
Andres, Jack	Associate	September 14, 2023	agreements review	0.90	235.00	211.50
Bowers, Leah	Manager	September 14, 2023	Meeting with Steve/Tori/Nazim for 30 min to discuss testing approach for bitcoin, FA observations, options. Additional 30 min connect with Joel and Taylor to discuss FA observations update / long life asset Impairment / status	1.00	450.00	450.00
Bass, Liesel	Associate	September 14, 2023	inquiry for understanding internal controls: 2000 SEC, 2200 SEC, 2300 SEC 2400 series understanding transaction cycles: 2400 SEC revenue/receivables/receipts, 2410 SEC purchases/payables/payments, 2440 SEC property/plant/equipment, 2495 SEC bus. comb./goodwill/intang. assets	8.30	235.00	1,950.50
Cole, Monique	Principal	September 14, 2023	Planning discussion	0.40	840.00	336.00
Hollier, Tori	Supervisor	September 14, 2023	worked on 2021 rollforward, reviewed the options trading in 2022 bitcoin section and discussed testing approach	2.50	345.00	862.50
Hollier, Tori	Supervisor	September 14, 2023	training engagement staff-walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash	2.50	345.00	862.50
McGregor, Erin	Senior Associate	September 15, 2023	Updated FY22 significant accounts risk assessment form -	1.00	300.00	300.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			regrouped accounts to align with financials.			
Andres, Jack	Associate	September 15, 2023	agreements review	0.90	235.00	211.50
Andres, Jack	Associate	September 15, 2023	questions meeting	0.50	235.00	117.50
Andres, Jack	Associate	September 15, 2023	questions list for audit and CS	1.40	235.00	329.00
Bowers, Leah	Manager	September 15, 2023	Internal call with valuation folks regarding book value of Rhodium as part of the Seasonal Adjustments Factors Evaluation (SAFE) notes valuation. Further discussion regarding the long life asset impairment and requirements/scope there	0.50	450.00	225.00
Bowers, Leah	Manager	September 15, 2023	internal meeting to connect on game plan regarding business valuation call, long life asset impairment call and update on file status	0.30	450.00	135.00
Bowers, Leah	Manager	September 15, 2023	Call with Joel and team to go over long life asset Impairment considerations with RSM team including Monique, Howie, Steve, Nazim, Leah and Tori. Talked through overall considerations and assumptions utilized	0.50	450.00	225.00
Bass, Liesel	Associate	September 15, 2023	2200 SEC and 2230 SEC prep for SOC report documentation, updated 1300 SEC understanding the entity	2.50	235.00	587.50
Hill, Lindsay	Principal	September 15, 2023	audit planning meeting	0.50	840.00	420.00
Eastlack, Mike	Associate	September 15, 2023	rhodium audit planning meeting call	0.50	235.00	117.50
Cole, Monique	Principal	September 15, 2023	Impairment call and discussion	1.00	840.00	840.00
Iqbal, Nazim	Manager	September 15, 2023	Call with Joel and EY team to go over Impairment considerations with RSM team including Monique, Howie, Steve, Leah and Tori.	1.00	450.00	450.00
Iqbal, Nazim	Manager	September 15, 2023	Reviewed cash section of the audit	1.00	450.00	450.00
Iqbal, Nazim	Manager	September 15, 2023	Call with internal valuation team, Leah, Steve, and Howie regarding impairment of fixed	0.60	450.00	270.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			assets and common stock valuation.			
Doherty, Shailey	Senior Associate	September 15, 2023	Attended the Celsius audit planning meeting and took notes	0.50	300.00	150.00
Hollier, Tori	Supervisor	September 15, 2023	meeting with EY, joel, Monique (SME) and engagement team members discussing long life asset impairment approach	0.50	345.00	172.50
Hollier, Tori	Supervisor	September 15, 2023	training engagement staff-walking through testwork procedures, sample selections, testing approach, and addressing questions that came up with learning how to process support. Sections included are prepaid assets, planning inquiries, advanced payments, and cash	1.20	345.00	414.00
Collins, Stephen	Associate	September 16, 2023	**Missed time from Thursday 9/14/23** 2021 Advance payments testing (Bitmain/MicroBTs)	4.20	235.00	987.00
Collins, Stephen	Associate	September 16, 2023	**Missed time from Thursday 9/14/23** Operating expense audit program	0.80	235.00	188.00
Collins, Stephen	Associate	September 17, 2023	**Missed time from Friday 9/15/23** 2021 Advance Payments testing (Shipping/Customs and CoreScientific)	3.50	235.00	822.50
Croce, Steven	Senior Manager	September 17, 2023	Time entered on 9/17 is time from previous week related to discussion with client and engagement team specifically related to planning approach, discussions related to valuation and bitcoin holdings	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	September 17, 2023	Time entered on 9/17 is time from previous week related to review of planning, specifically materiality and understanding forms.	1.00	645.00	645.00
Croce, Steven	Senior Manager	September 17, 2023	Time entered on 9/17 is time from previous week related to discussion with client and engagement team specifically related to planning approach, discussions related to valuation and bitcoin holdings	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	September 17, 2023	Time entered on 9/17 is time from previous week related to review of planning, specifically	1.00	645.00	645.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			materiality and understanding forms.			
McGregor, Erin	Senior Associate	September 18, 2023	significant accounts risk assessment form updating and documentation as well as mapping file to financial statements for risk assessment analysis and internally discussing risk areas and assertions. 9/19- 2022 significant accounts risk assessment form and risk assessment procedures - wrapping up aligning financial statements to the RSM significant accounts risk assessment form for planning purposes. Documenting inquiries regarding mapping of trial balance accounts to draft financial statements provided. Classifying and importing RMM's into 2022 financial statements.	4.00	300.00	1,200.00
Stonyte, Gabriele	Associate	September 18, 2023	Rhodium Enterprises - drafting questions for appraiser; setting up model; meeting with Shailey Doherty to discuss the work process.	2.50	235.00	587.50
Siegal, Howard	Partner	September 18, 2023	2.2 hour planning meeting with the audit team. .5 planning call with joe blice, eqr. first readthrough of first draft of financials 1.2 hours. Long lived asset provided by client (PBC) memo readthrough and impairment excel files readthrough 2.4 hours.	6.30	840.00	5,292.00
Blice, Joe	Partner	September 18, 2023	Planning meeting	0.50	840.00	420.00
Knapp, Katherine	Senior Associate	September 18, 2023	Completed 2021 accrued expense testing	2.75	300.00	825.00
Knapp, Katherine	Senior Associate	September 18, 2023	Completed 2021 cash testing	0.50	300.00	150.00
Knapp, Katherine	Senior Associate	September 18, 2023	Made 2021 Legal Follow-Ups to send to Celsius team, Completed/reviewed 2021 Operating expenses testing and updated 2021 Operating expenses sample design form	1.75	300.00	525.00
Knapp, Katherine	Senior Associate	September 18, 2023	Completed 2022 accrued expense testing	0.25	300.00	75.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Knapp, Katherine	Senior Associate	September 18, 2023	Made 2022 Legal Follow-Ups to send to Celsius team, Worked on/reviewed 2022 Operating expenses testing and updated 2022 Operating expenses sample design form	3.75	300.00	1,125.00
Bowers, Leah	Manager	September 18, 2023	Answering team questions as they were filling out planning forms	0.70	450.00	315.00
Bass, Liesel	Associate	September 18, 2023	2000s section of the 2021 file: 2000 SEC 2200 SEC 2400 SEC 2410 SEC 2440 SEC 2430 SEC 2495 SEC	3.00	235.00	705.00
Bass, Liesel	Associate	September 18, 2023	completed wps 1300 SEC, 1600 SEC	2.30	235.00	540.50
Hoover, Rachel	Director	September 18, 2023	review questions and agreements	1.60	645.00	1,032.00
Doherty, Shailey	Senior Associate	September 18, 2023	Reviewed the Celsius 820 report, met with Gabriele to discuss the questions to appraiser, read through the promissory note agreement	1.10	300.00	330.00
Croce, Steven	Senior Manager	September 18, 2023	client and meetings with EY, training job personnel	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	September 18, 2023	client and meetings with EY, training job personnel, testing approach cycle understandings	4.00	645.00	2,580.00
McGregor, Erin	Senior Associate	September 19, 2023	Remapping 2021 trial balance to align with the financial statements and updating assertions and testing procedures.	1.60	300.00	480.00
McGregor, Erin	Senior Associate	September 19, 2023	Updating those charged with governance letter and related caseware form.	0.70	300.00	210.00
McGregor, Erin	Senior Associate	September 19, 2023	2022 significant accounts risk assessment form and risk assessment procedures - wrapping up aligning financial statements to the RSM significant accounts risk assessment form for planning purposes. Documenting inquiries regarding mapping of trial balance accounts to draft financial statements provided. Classifying and importing	5.70	300.00	1,710.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			RMM's into 2022 financial statements.			
Stonyte, Gabriele	Associate	September 19, 2023	Rhodium Enterprises - continuing drafting questions for appraiser; working on the model; meeting with Shailey Doherty and PM to discuss the progress made.	1.50	235.00	352.50
Siegal, Howard	Partner	September 19, 2023	planning reviews 1 discuss revenue testing approach 1.5 researched bankruptcy presentation 1 discussed hosting contract evaluation and land leases 1.6 Reviewed hosting contract evaluation and land 0.8 Read hosting contract and land leases 1.3 walked through certain RMM in planning with team 0.9	8.10	840.00	6,804.00
Tihov, Ivan	Associate	September 19, 2023	Locating certain accounts if they tie to trial balance, Footnotes or PY in the Tax Provision Workpaper	1.00	235.00	235.00
Andres, Jack	Associate	September 19, 2023	questions list for AT and Clients specialist	0.70	235.00	164.50
Knapp, Katherine	Senior Associate	September 19, 2023	completed 2021 accrued expense audit program	0.25	300.00	75.00
Knapp, Katherine	Senior Associate	September 19, 2023	completed 2022 accrued expense audit program	0.25	300.00	75.00
Knapp, Katherine	Senior Associate	September 19, 2023	completed 2022 Operating expenses testing	1.00	300.00	300.00
Knapp, Katherine	Senior Associate	September 19, 2023	worked on 2022 lease testing	5.00	300.00	1,500.00
Knapp, Katherine	Senior Associate	September 19, 2023	meeting with Howie to discuss leases	0.50	300.00	150.00
Bowers, Leah	Manager	September 19, 2023	Answering team questions as they were filling out planning forms	0.60	450.00	270.00
Bowers, Leah	Manager	September 19, 2023	long life asset Impairment record of consultation (ROC) preparation and review of impairment analysis excels and support provided by management	1.80	450.00	810.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bowers, Leah	Manager	September 19, 2023	Meeting minutes review	0.80	450.00	360.00
Bass, Liesel	Associate	September 19, 2023	understanding payroll cycle (2450 SEC)	1.70	235.00	399.50
Bass, Liesel	Associate	September 19, 2023	FA schedule prep for fixed asset observation	2.30	235.00	540.50
Bass, Liesel	Associate	September 19, 2023	risk assessment for significant estimates (3000 SEC) and summary (3320 SEC)	2.50	235.00	587.50
Bass, Liesel	Associate	September 19, 2023	understanding payroll cycle (2450 SEC)	1.10	235.00	258.50
Murray, Mark	Senior Manager	September 19, 2023	Required Subject Matter Expert Consultation (Digital Assets) - FY21 Audit	0.25	645.00	161.25
Murray, Mark	Senior Manager	September 19, 2023	Required Subject Matter Expert Consultation (Digital Assets) - FY22 Audit	0.25	645.00	161.25
Doherty, Shailey	Senior Associate	September 19, 2023	Had a meeting with Gabriele and Mike to discuss the questions list, reviewed the questions drafted by Gabriele, made updates, sent questions to Mike for review	1.20	300.00	360.00
Croce, Steven	Senior Manager	September 19, 2023	client and meetings with EY, training job personnel	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 19, 2023	Reviewed available planning forms	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 19, 2023	client and meetings with EY, training job personnel, testing approach cycle understandings	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 19, 2023	Reviewed available planning forms	2.00	645.00	1,290.00
Minich, Zach	Senior Associate	September 19, 2023	Celsius custody & mining approach internal meeting	0.40	300.00	120.00
McGregor, Erin	Senior Associate	September 20, 2023	Remapping and updating significant risks and importing risks of material misstatements.	3.90	300.00	1,170.00
McGregor, Erin	Senior Associate	September 20, 2023	Updating significant risks in significant accounts risk assessment form and documenting understanding of most recent financial statements.	2.80	300.00	840.00
Tihov, Ivan	Associate	September 20, 2023	Locating certain accounts if they tie to trial balance, Footnotes or PY in the Tax Provision Workpaper	2.00	235.00	470.00
Blice, Joe	Partner	September 20, 2023	reviewing 1000 series workpapers	1.10	840.00	924.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Blice, Joe	Partner	September 20, 2023	Reading draft financial statements.	2.20	840.00	1,848.00
Knapp, Katherine	Senior Associate	September 20, 2023	cleared 2022 cash review comments	0.50	300.00	150.00
Knapp, Katherine	Senior Associate	September 20, 2023	worked on 2022 lease testing	4.00	300.00	1,200.00
Knapp, Katherine	Senior Associate	September 20, 2023	updated 2022 GL completeness workpaper for adjusting entries	0.50	300.00	150.00
Bowers, Leah	Manager	September 20, 2023	Answering team questions as they were filling out planning forms	0.40	450.00	180.00
Bowers, Leah	Manager	September 20, 2023	Meeting minutes review	0.80	450.00	360.00
Bass, Liesel	Associate	September 20, 2023	fraud inquiries with Jenny Fan, CFO & documentation	0.50	235.00	117.50
Bass, Liesel	Associate	September 20, 2023	risk assessment procedures (3100 SEC)	0.80	235.00	188.00
Bass, Liesel	Associate	September 20, 2023	Summarize all board meeting minutes within the 1300 series (1301 SEC), preliminary analytics, fraud inquiries & fraud assessment.	6.50	235.00	1,527.50
Hoover, Rachel	Director	September 20, 2023	questions updates	0.30	645.00	193.50
Croce, Steven	Senior Manager	September 20, 2023	client and meetings with EY, training job personnel	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 20, 2023	client and meetings with EY, training job personnel, testing approach cycle understandings	2.00	645.00	1,290.00
Khaydarov, Timur	Manager	September 20, 2023	provided by client (PBC) review	1.00	450.00	450.00
McGregor, Erin	Senior Associate	September 21, 2023	Reviewing prelim trial balance, understanding entity level controls, understanding financial reporting process, understanding revenue, understanding purchases, understanding investments, understanding PPE, understanding payroll, understanding business combinations, risk assessment, engagement planning procedures, significant accounts risk assessment, risk report planning, Those Charged with Governance.	2.30	300.00	690.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
McGregor, Erin	Senior Associate	September 21, 2023	Review of prelim trial balance, understanding entity level controls, understanding revenue, understanding purchases, understanding property, understanding payroll, understanding business combinations, preliminary analytics, risk assessment for accounting estimates, engagement planning procedures, significant accounts and risk assessment, risk report, communications Those Charged with Governance, Board of Directors minutes and minute summary.	4.20	300.00	1,260.00
Siegal, Howard	Partner	September 21, 2023	discussion with Katherine on PPA agreements 1.1 discussion on lease completeness testing 0.3	1.40	840.00	1,176.00
Zavoronkova, Irina	Principal	September 21, 2023	audit planning meeting	0.75	840.00	630.00
Tihov, Ivan	Associate	September 21, 2023	Setting up the 2020 and 2021 Tax Provision files.	1.00	235.00	235.00
Milgrim, Jacob	Supervisor	September 21, 2023	Audit planning meeting for Celsius Mining, LLC / Impairment of Long Life Asset ASC 350	0.50	345.00	172.50
Bass, Liesel	Associate	September 21, 2023	preliminary analytics 3100 SEC	1.30	235.00	305.50
Hill, Lindsay	Principal	September 21, 2023	audit planning meeting	0.50	840.00	420.00
Murray, Mark	Senior Manager	September 21, 2023	Required Subject Matter Expert Consultation (Digital Assets) - FY21 Audit	0.25	645.00	161.25
Murray, Mark	Senior Manager	September 21, 2023	Required Subject Matter Expert Consultation (Digital Assets) - FY22 Audit	0.25	645.00	161.25
Cole, Monique	Principal	September 21, 2023	Discussions with H. Siegal re: consultations	0.30	840.00	252.00
Hoover, Rachel	Director	September 21, 2023	emalis w team	0.20	645.00	129.00
Davisson, Rich	Partner	September 21, 2023	Clearing of comments on accounting consultation	0.50	840.00	420.00
Hurley, Ryan	Partner	September 21, 2023	questions related to materiality	0.50	840.00	420.00
Croce, Steven	Senior Manager	September 21, 2023	client and meetings with EY, training job personnel	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 21, 2023	client and meetings with EY, training job personnel, call with	4.00	645.00	2,580.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			VS group, testing approach cycle understandings			
Khaydarov, Timur	Manager	September 21, 2023	audit planning meeting	0.50	450.00	225.00
Koznek, Xin	Director	September 21, 2023	review schedules and respond to team question	0.30	645.00	193.50
Minich, Zach	Senior Associate	September 21, 2023	mining revenue reports review call	0.80	300.00	240.00
Siegal, Howard	Partner	September 22, 2023	financial statement review inclusive of disclosures 7.4 research around long life asset impairment presentation 1.2	8.60	840.00	7,224.00
Knapp, Katherine	Senior Associate	September 22, 2023	updated 2022 Operating expenses testing workpaper	0.50	300.00	150.00
Knapp, Katherine	Senior Associate	September 22, 2023	used alteryx to complete lease completeness for 2022	4.00	300.00	1,200.00
Knapp, Katherine	Senior Associate	September 22, 2023	updated 2022 GL completeness workpaper for additional adjusting entries, meeting with Howie to discuss power agreements, meeting with Tori to discuss lease completeness	1.50	300.00	450.00
Bass, Liesel	Associate	September 22, 2023	payroll testing wp set up (7301 SEC); process support; payroll audit program; payroll leadsheet	3.00	235.00	705.00
Bass, Liesel	Associate	September 22, 2023	addressing review comments within the 2000 SEC series	4.50	235.00	1,057.50
Crismyre, Michael	Senior Director	September 22, 2023	questions related to personal property valuation	1.00	690.00	690.00
Cole, Monique	Principal	September 22, 2023	Discussions with H. Siegal re: consultations	0.30	840.00	252.00
Hoover, Rachel	Director	September 22, 2023	review responses from EY	0.30	645.00	193.50
Croce, Steven	Senior Manager	September 22, 2023	client and meetings with EY, training job personnel	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 22, 2023	client and meetings with EY, training job personnel, testing approach cycle understandings	2.00	645.00	1,290.00
Siegal, Howard	Partner	September 25, 2023	financial statement review inclusive of disclosures 2	2.00	840.00	1,680.00
Regan, John	Supervisor	September 25, 2023	Flip through schedules	0.40	345.00	138.00
Bass, Liesel	Associate	September 25, 2023	prepaid expense testing 5410 SEC, 5410.1 SEC sample design form	4.30	235.00	1,010.50
Cole, Monique	Principal	September 25, 2023	Discussions with H. Siegal re: consultations	0.30	840.00	252.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hoover, Rachel	Director	September 25, 2023	emails with AT	0.30	645.00	193.50
Loose, Russell	Senior Manager	September 25, 2023	.2 - Review 2021 Current Calculation .3 - REview 2021 Deferred Taxes 1.5 - Review Effective tax rate and full provision file.	2.00	645.00	1,290.00
Doherty, Shailey	Senior Associate	September 25, 2023	Read through Celsius emails	0.10	300.00	30.00
Croce, Steven	Senior Manager	September 25, 2023	client and EY meetings, training job personnel	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 25, 2023	review additional set up and planning forms	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 25, 2023	client and EY meetings, training job personnel	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 25, 2023	review additional set up and planning forms	2.00	645.00	1,290.00
Khaydarov, Timur	Manager	September 25, 2023	provided by client (PBC) review	0.50	450.00	225.00
Stellmacher, Grant	Senior Associate	September 26, 2023	COE - Digital Assets - Foreman Walkthrough	1.00	300.00	300.00
Siegal, Howard	Partner	September 26, 2023	foreman walkthrough 1 catch up call with CFO 0.4	1.40	840.00	1,176.00
Knapp, Katherine	Senior Associate	September 26, 2023	Completed 2021 GL completeness, Meeting with Tori to discuss GL Completeness	2.50	300.00	750.00
Knapp, Katherine	Senior Associate	September 26, 2023	Completed 2022 AR Leadsheet, Set up 2022 Other Receivable testing workpaper	1.50	300.00	450.00
Knapp, Katherine	Senior Associate	September 26, 2023	Completed 2022 Operating expenses testing	1.00	300.00	300.00
Knapp, Katherine	Senior Associate	September 26, 2023	Started RSM memo on power agreements	1.00	300.00	300.00
Knapp, Katherine	Senior Associate	September 26, 2023	Updated 2022 GL Completeness, Celsius and RSM meeting to discuss status	2.00	300.00	600.00
Bowers, Leah	Manager	September 26, 2023	Status meeting with client	0.80	450.00	360.00
Bowers, Leah	Manager	September 26, 2023	Long-lived asset impairment record of consultation (ROC) preparation for SME review	4.00	450.00	1,800.00
Bass, Liesel	Associate	September 26, 2023	prepaid expense testing 5410 SEC, meeting with management for follow up questions, address review comments 5410 SEC	8.50	235.00	1,997.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Cole, Monique	Principal	September 26, 2023	Discussions with H. Siegal re: consultations	0.30	840.00	252.00
Sill, Pamela	CDP Report Processor Senior	September 26, 2023	proofing and final draft of independence comm and proofing planning Those Charged with Governance	1.05	300.00	315.00
Hoover, Rachel	Director	September 26, 2023	Core review responses, independent estimate plan	1.20	645.00	774.00
Loose, Russell	Senior Manager	September 26, 2023	2020 and 2022 tax provision review	2.50	645.00	1,612.50
Croce, Steven	Senior Manager	September 26, 2023	Discussions related to revenue, foreman reports, status update with client and EY	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 26, 2023	Discussions related to revenue, foreman reports, status update with client and EY	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 26, 2023	review long life asset approach memo and initial record of consultation form	3.00	645.00	1,935.00
Minich, Zach	Senior Associate	September 26, 2023	foreman walkthrough with Celsius team	1.00	300.00	300.00
Siegal, Howard	Partner	September 27, 2023	M&E appraisal call 0.5	0.50	840.00	420.00
Andres, Jack	Associate	September 27, 2023	internal planning call for models	1.00	235.00	235.00
Regan, John	Supervisor	September 27, 2023	Prep + internal call with Team	1.70	345.00	586.50
Knapp, Katherine	Senior Associate	September 27, 2023	Addressing 2021 Operating expenses review comments	0.50	300.00	150.00
Knapp, Katherine	Senior Associate	September 27, 2023	meeting with Tori to discuss 2022 Operating expenses review comments, Addressing 2022 Operating expenses review comments and sending additional follow-ups to Celsius team	2.00	300.00	600.00
Knapp, Katherine	Senior Associate	September 27, 2023	Worked on RSM memo on power agreements, Marked up lease agreements, hosting agreements, and power agreements within the 2022 caseware file	7.00	300.00	2,100.00
Bass, Liesel	Associate	September 27, 2023	prepaid expense testing 5410 SEC, 5410.1 SEC sample design form, prepaid hosting expenses testing 5411 SEC, 5411.1 SEC sample design form	7.80	235.00	1,833.00
Bass, Liesel	Associate	September 27, 2023	fraud inquiries with chris, celsius ceo	0.25	235.00	58.75

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Crismyre, Michael	Senior Director	September 27, 2023	questions related to personal property valuation	0.50	690.00	345.00
Sill, Pamela	CDP Report Processor Senior	September 27, 2023	proofing edits made and final pdfs of independence letter and planning Those Charged with Governance	0.45	300.00	135.00
Hoover, Rachel	Director	September 27, 2023	review agreemnts, determine IE plan, hour long call with team to disuss approach and concerns	2.40	645.00	1,548.00
Croce, Steven	Senior Manager	September 27, 2023	training client personnel	1.00	645.00	645.00
Croce, Steven	Senior Manager	September 27, 2023	discuss long life asset impairment approach with RSM VS team, train personnel, meetings with client and EY	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	September 27, 2023	review rev rec memos	2.00	645.00	1,290.00
Koznek, Xin	Director	September 27, 2023	review agreements and discuss with team on valuation approaches	1.50	645.00	967.50
Minich, Zach	Senior Associate	September 27, 2023	API data collection coordination	0.50	300.00	150.00
Forst, Chris	Senior Associate	September 28, 2023	Fireblocks walkthrough/Custody Understanding Memo	2.00	300.00	600.00
Stellmacher, Grant	Senior Associate	September 28, 2023	Fireblocks Walkthrough	0.85	300.00	255.00
Siegal, Howard	Partner	September 28, 2023	custody walkthrough 0.5 revenue approach with nomads 0.4	0.90	840.00	756.00
Knapp, Katherine	Senior Associate	September 28, 2023	Addressing 2022accrued expense review comments	1.00	300.00	300.00
Knapp, Katherine	Senior Associate	September 28, 2023	working on FS tie out	6.50	300.00	1,950.00
Knapp, Katherine	Senior Associate	September 28, 2023	Completed RSM memo on power agreements	0.50	300.00	150.00
Bass, Liesel	Associate	September 28, 2023	prepaid hosting expense testing 5410 SEC, 5400 leadsheet, 5400 audit program, 5410.1 sample design form	1.50	235.00	352.50
Bass, Liesel	Associate	September 28, 2023	status update call	0.50	235.00	117.50
Bass, Liesel	Associate	September 28, 2023	prepaid hosting expenses testing 5411 SEC, meeting with management for follow up questions	3.50	235.00	822.50
Cole, Monique	Principal	September 28, 2023	Revenue record of consultation (ROC)	1.50	840.00	1,260.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Doherty, Shailey	Senior Associate	September 28, 2023	Briefly read through the Client's Specialist's responses	0.20	300.00	60.00
Croce, Steven	Senior Manager	September 28, 2023	review remainder of planning forms	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	September 28, 2023	revenue discussions with client and EY, walkthroughs of fireblocks, status update, train personnel	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	September 28, 2023	review remainder of planning forms	2.00	645.00	1,290.00
Minich, Zach	Senior Associate	September 28, 2023	API Data collection prep session with all teams	1.00	300.00	300.00
Oreilly, Brendan	Associate	September 29, 2023	Created model and question's list	2.50	235.00	587.50
Stonyte, Gabriele	Associate	September 29, 2023	Rhodium Enterprises - meeting with PM; working on the excel model.	2.40	235.00	564.00
Siegal, Howard	Partner	September 29, 2023	catch up call with managers and SM 0.5 review of long life asset impairment consultation 3 PPA contract reads/review 3.7 custody follow up with grant 0.3	7.50	840.00	6,300.00
Andres, Jack	Associate	September 29, 2023	call with audit team	0.30	235.00	70.50
Milgrim, Jacob	Supervisor	September 29, 2023	reviewing Weighted average cost of capital calc and initial question list	0.50	345.00	172.50
Regan, John	Supervisor	September 29, 2023	reviewing responses, discussions with team	0.70	345.00	241.50
Knapp, Katherine	Senior Associate	September 29, 2023	working on FS tie out	8.00	300.00	2,400.00
Bass, Liesel	Associate	September 29, 2023	understanding sections 1300 SEC, 1600 SEC, 3000s section address review comments	3.00	235.00	705.00
Bass, Liesel	Associate	September 29, 2023	review comments for prepaid hosting expenses	0.75	235.00	176.25
Bass, Liesel	Associate	September 29, 2023	understanding sections 1300 SEC, 1600 SEC, 3000s section address review comments	3.50	235.00	822.50
Cole, Monique	Principal	September 29, 2023	Impairment record of consultation (ROC)	1.50	840.00	1,260.00
Hoover, Rachel	Director	September 29, 2023	review rhodium, core second round of responses and call with audit team	1.00	645.00	645.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Doherty, Shailey	Senior Associate	September 29, 2023	Reviewed the prospectus file provided by the Appraiser, figured out the reconciliation of the convertible note and Seasonal Adjustments Factors Evaluation (SAFE) agreement amounts and the balance sheet as of the Val Date, wrote up memo documentation support from prospectus that Gabby can use, met with Gabby and Mike to discuss responses and next steps, found model example for Gabby to use	3.50	300.00	1,050.00
Khaydarov, Timur	Manager	September 29, 2023	Question list review/shadow calcs model review and comments	1.50	450.00	675.00
Minich, Zach	Senior Associate	September 29, 2023	API data collection coordination	0.50	300.00	150.00
Bowers, Leah	Manager	September 30, 2023	LB review and updating of the PPA Memo that analyzed the PPA agreements in effect in 2022. Partial review of what was done + updating for additional documentation	4.00	450.00	1,800.00
Staerk, Catherine	Senior Associate	October 1, 2023	missed time from 9/30 lockdown - 9/26 – client meetings at EY with nazim, steve, tori, liesel, joel, and management about audit timing, testing approaches, file rundown	4.00	300.00	1,200.00
Staerk, Catherine	Senior Associate	October 1, 2023	missed time fro 9/30 lockdown - 9/26 – training staff on debt rollforwards and interest expense calculations, reviewing confirmations before sending	2.00	300.00	600.00
Staerk, Catherine	Senior Associate	October 1, 2023	missed time from 9/30 lockdown - 9/27 – 7.1 – FA – tying the rollforward to support and internal team discussion about testing approach/procedures	7.10	300.00	2,130.00
Staerk, Catherine	Senior Associate	October 1, 2023	missed time from 9/30 lockdown - 9/27 – 3.9 – cleaning up planning in 2021 file and comparing documentation to 2022 as review	3.90	300.00	1,170.00
Staerk, Catherine	Senior Associate	October 1, 2023	missed time from 9/30 lockdown - 9/28 – 3.2 – making and sending selections for 2020 FA additions and deciding testing approach/selection amount	3.20	300.00	960.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Staerk, Catherine	Senior Associate	October 1, 2023	missed time from 9/30 lockdown - 9/28 – 1.8 – team meetings for status updates/open items/timeline and potential deadlines	1.80	300.00	540.00
Staerk, Catherine	Senior Associate	October 1, 2023	missed time from 9/30 lockdown -9/28 – 2.9 updating/making status of suralink and populating with open items	1.10	300.00	330.00
Staerk, Catherine	Senior Associate	October 1, 2023	missed time from 9/30 lockdown - 9/28 – 1.1 sorting through FA support	2.90	300.00	870.00
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/18 - Total 3 hours - meetings with team on internal status updates (1 hour) and meetings with external team on PBCs and related questions (2 hours)	3.00	450.00	1,350.00
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/19 - Total 4 hours - meetings with internal team on status (1 hour), meetings with Blockchain team on mining (1 hour) and custody. meeting with client on miners listing (1 hour) and set up for fixed asset observations - email, organize listings etc. (1 hour)	4.00	450.00	1,800.00
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/20 - Total 3 hours - fixed asset observation testing - alpha site (1 hour) and planning inquiries with CFO and CEO (1 hour), internal meeting on status (1 hour)	3.00	450.00	1,350.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/21 - Total 6.5 hours - internal status meeting (1 hour), meeting with internal team regarding valuation and testing approach (1 hour). meeting with client about valuations (1 hour). meeting with blockchain team on miner revenue testing and related analytics / reports (1 hour). meetings with valuation team and meeting with SME on materiality considerations (30 min), reviews (2 hours).	6.50	450.00	2,925.00
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/22 - Total 1.5 hours - internal status meeting (1 hour), discussion with staff on comments (30 min)	1.50	450.00	675.00
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/25 - Total 2 hours - internal status meeting (1 hour), meetings with client on PBCs and questions (1 hour)	2.00	450.00	900.00
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/26 - Total 6.5 hours - Miner dashboard walkthrough (1 hour), fixed asset walkthrough observation (1.5 hours), internal status meetings (1 hour), external status meeting (1 hour), reviews (2 hours)	6.50	450.00	2,925.00
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/27 - Total 4.5 hours - meeting with client regarding hosting	4.50	450.00	2,025.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			services and prepaids (1 hour), internal status meeting (1 hour), meeting with staff regarding other receivables and comments (1 hour), reviews (1.5 hours)			
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/28 - Total 6 hours - internal status meeting (1 hour), meeting with client regarding miners and monitoring (1 hour), meeting with client for fireblocks walkthrough (1 hour), meeting with staff on prepaids and related comments (1 hour), reviews (2 hours)	6.00	450.00	2,700.00
Iqbal, Nazim	Manager	October 1, 2023	Time throughout late September for client meetings, staff meetings, reviewing workpapers, conflict checks, due diligence etc. 9/29 - Total 3 hours - meeting with valuation on comments and questions (1 hour), internal status meeting (1 hour), external status meeting (1 hour)	3.00	450.00	1,350.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/18 1.2 hrs - Completed 2021 Debt rollforward - Mon 9/18 1.5 hrs - Filled out 2021 debt APG - Mon 9/18 0.5 hrs - Added references to debt leadsheet - Mon 9/18 0.5 hrs - Added wp references to debt agreements for 2021	3.70	235.00	869.50
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/18 0.5 hrs - Completed APG for 2021 operating expenses - Mon 9/18 0.3 hrs - Added references to leadsheet and signed off	0.80	235.00	188.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Thurs 9/21 1.1 hrs - Completed SDFs for 2021 Advance Payments for -	1.80	235.00	423.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			Bitmain, Micro BTS, and Shipping/Customs - Thurs 9/21 0.7 hrs - Documented TMs			
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Tues 9/19 0.8 hrs -Drafted 2021 Related Party confirmations	0.80	235.00	188.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Tues 9/19 2.6 hrs - Completed 2022 Debt rollforward	2.60	235.00	611.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/25 1.8 hrs - Completed 2022 Debt rollforward	1.80	235.00	423.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Tues 9/19 1.5 hrs -Filled out 2022 debt APG	1.50	235.00	352.50
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/25 1.4 hrs - Filled out 2022 debt APG	1.40	235.00	329.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/19 .6 hrs - Added references to debt leadsheet	0.60	235.00	141.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/19 .1.7 hrs - Added wp references to debt agreement for 2022	1.70	235.00	399.50
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/18 0.8 hrs - Completed APG for 2022 Operating Expenses	0.80	235.00	188.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** 9/25 - 4.5 hrs - Completed analytical procedures and tied to TB - 2.3 hrs - Recalculated 2022 Interest Expense - .4 hrs - Added references to leadsheet	7.20	235.00	1,692.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** 9/26 - 2.7 hrs - Completed analytical procedures and tied to TB	4.50	235.00	1,057.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			- 1.8 hrs - Recalculated 2022 Interest Expense			
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** 9/28 - 1.2 hrs - Completed analytical procedures and tied to TB - 1.6 hrs - Recalculated 2022 Interest Expense	2.80	235.00	658.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Fri 9/20 1.2 hrs - Began drafting legal confirmations	1.20	235.00	282.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Wed 9/20 3.2 hrs - Filled out 2022 Advanced Payments SDFs for Bitmain, Shipping/Customs, Micro BTS, and Prop sites	3.20	235.00	752.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Wed 9/20 4.5 hrs - Filled out 2022 Advanced Payments SDFs for Bitmain, Shipping/Customs, Micro BTS, and Prop sites	4.50	235.00	1,057.50
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Fri 9/22 3.4 hrs - Documented TMs in Advanced Payments wp for Bitmain	3.40	235.00	799.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/25 2.0 hrs - Shipping/Customs, Micro BTS, and Prop sites	2.00	235.00	470.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/26 1.8 hrs - Shipping/Customs, Micro BTS, and Prop sites	1.80	235.00	423.00
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Mon 9/27 2.5 hrs - Shipping/Customs, Micro BTS, and Prop sites	2.50	235.00	587.50
Collins, Stephen	Associate	October 1, 2023	**Missed time for weeks 9/18 & 9/25** - Thurs 9/28 1.3 hrs - Drafted 2022 related party confirmations	1.30	235.00	305.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Staerk, Catherine	Senior Associate	October 1, 2023	setting up FA wp in 2020	4.00	300.00	1,200.00
Hollier, Tori	Supervisor	October 1, 2023	week of 9/25 (missed time entry)- intangibles. Worked on testwork and analytics for the year end audits	2.70	345.00	931.50
Hollier, Tori	Supervisor	October 1, 2023	week of 9/25 (missed time entry)- working on criteria for journal entry testing	1.20	345.00	414.00
Hollier, Tori	Supervisor	October 1, 2023	week of 9/25 (missed time entry)- training staff on various sections includes expenses, prepaids, cogs	8.50	345.00	2,932.50
Hollier, Tori	Supervisor	October 1, 2023	week of 9/25 (missed time entry) meetings with client team	0.10	345.00	34.50
Hollier, Tori	Supervisor	October 1, 2023	week of 9/25 (missed time entry)- looking into debt included btc and usd loans	0.50	345.00	172.50
Hollier, Tori	Supervisor	October 1, 2023	week of 9/25 (missed time entry) status calls, putting together agendas, setting up workpapers and testing, email communication, informal feedback discussions, etc.	7.70	345.00	2,656.50
Hollier, Tori	Supervisor	October 1, 2023	week of 9/25 (missed time entry) prepaid expenses, reviewing testwork and discussing questions with staff	6.40	345.00	2,208.00
Hollier, Tori	Supervisor	October 1, 2023	week of 9/25 (missed time entry) looking at deposits on miners and discussing FA testing approach with team	1.30	345.00	448.50
Hollier, Tori	Supervisor	October 1, 2023	week of 9/25 (missed time entry) working on revenue rec memo for ROC	8.20	345.00	2,829.00
Staerk, Catherine	Senior Associate	October 2, 2023	setting up FA wp in 2021/2022	1.00	300.00	300.00
Staerk, Catherine	Senior Associate	October 2, 2023	internal discussions regarding planning/documentation in 2021 and 2022	1.00	300.00	300.00
Staerk, Catherine	Senior Associate	October 2, 2023	internal meetings about confirmations and FA testing approach	4.00	300.00	1,200.00
Soehartono, Ellen	Associate	October 2, 2023	SOC report on Foundry, compare to GRIID.	6.00	235.00	1,410.00
Soehartono, Ellen	Associate	October 2, 2023	In-Charge and Manager discussion about the project and expectation. Download CW.	2.00	235.00	470.00
Stonyte, Gabriele	Associate	October 2, 2023	Meeting with Shailey - Rhodium Enterprises	1.00	235.00	235.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Stonyte, Gabriele	Associate	October 2, 2023	Drafting model and memo - Rhodium Enterprises	4.00	235.00	940.00
Siegal, Howie	Partner	October 2, 2023	reviewed RMMs on SARA form 4.4 Review of other planning forms in 2022 file 2.1	6.50	840.00	5,460.00
Bass, Liesel	Associate	October 2, 2023	team meeting discussing outstanding payroll items	0.50	235.00	117.50
Bass, Liesel	Associate	October 2, 2023	clear comments within the 2000s & 2400s sections	3.50	235.00	822.50
Iqbal, Nazim	Manager	October 2, 2023	1 hour - Core and Rhodium valuation discussions 0.5 hour - Debrief with Audit Team regarding valuations 0.5 hour - Debrief with internal valuation team regarding Celsius valuations	2.00	450.00	900.00
Hoover, Rachel	Director	October 2, 2023	call with CS/AT, follow up discussion with AT, follow up call with VS. Emails with AT	1.70	645.00	1,096.50
Gross, Guy	Partner	October 2, 2023	review of client acceptance (CLEAR)	0.30	840.00	252.00
Schulman, Jay	Principal	October 2, 2023	Consult related to Foreman Data Reliability	1.00	840.00	840.00
Khaydarov, Timur	Manager	October 2, 2023	ASC 350 Question list review/model review/responding to VSP comments and concurring	1.50	450.00	675.00
Hollier, Tori	Supervisor	October 2, 2023	selecting entries for journal entry testing and modifying criteria	6.25	345.00	2,156.25
Hollier, Tori	Supervisor	October 2, 2023	discussing testing work staff and answering questions as they work	0.90	345.00	310.50
Hollier, Tori	Supervisor	October 2, 2023	email communication, status call prep	2.30	345.00	793.50
Staerk, Catherine	Senior Associate	October 3, 2023	setting up staff with planning work in 2021 and 2022	1.00	300.00	300.00
Staerk, Catherine	Senior Associate	October 3, 2023	client meetings regarding the 2022 FA rollforward - trying to get to a population and be able to sample	4.00	300.00	1,200.00
Staerk, Catherine	Senior Associate	October 3, 2023	setting up ellen with SOC reports and then reviewing them	3.00	300.00	900.00
Soehartono, Ellen	Associate	October 3, 2023	Workpaper SOC Insperity and Foreman.	4.00	235.00	940.00
Soehartono, Ellen	Associate	October 3, 2023	walkthrough on SOC WP.	0.50	235.00	117.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Stonyte, Gabriele	Associate	October 3, 2023	Meeting with PM and Shailey to discuss work progress - Rhodium Enterprises	0.60	235.00	141.00
Stonyte, Gabriele	Associate	October 3, 2023	Completed drafting model and memo - Rhodium Enterprises	3.40	235.00	799.00
Siegal, Howie	Partner	October 3, 2023	detailed review of core scientific, luna, EZ and fronteir agreements 2.8 reviewed cash confirmations 0.5	3.30	840.00	2,772.00
Andres, Jack	Associate	October 3, 2023	call w jm regarding models	0.50	235.00	117.50
Bowers, Leah	Manager	October 3, 2023	0.5 - lla impairment call with Joel and EY to talk through approach. 0.5 - RSM/ EY/Celsius status call	1.00	450.00	450.00
Iqbal, Nazim	Manager	October 3, 2023	Status meeting with Audit Team	0.50	450.00	225.00
Iqbal, Nazim	Manager	October 3, 2023	Discuss with EY regarding LLA impairment	1.50	450.00	675.00
Hoover, Rachel	Director	October 3, 2023	discussions with AT, draft 3rd round of followup questoins, call with team, messages with AT	0.50	645.00	322.50
Doherty, Shailey	Senior Associate	October 3, 2023	Prepped for call with Mike, looked into fixing the model errors, had meeting with Gabriele and Mike to discuss memo documentationt	1.00	300.00	300.00
Schulman, Jay	Principal	October 3, 2023	Consult related to Foreman Data Reliability	1.00	840.00	840.00
Minich, Zach	Senior Associate	October 3, 2023	confirming delivery of nomad device used for TCP Dump	1.00	300.00	300.00
Hollier, Tori	Supervisor	October 3, 2023	status call with client	0.20	345.00	69.00
Hollier, Tori	Supervisor	October 3, 2023	selecting entries for journal entry testing and modifying criteria	8.70	345.00	3,001.50
Hollier, Tori	Supervisor	October 3, 2023	discussing testing work staff and answering questions as they work	0.20	345.00	69.00
Hollier, Tori	Supervisor	October 3, 2023	email communication, status call prep, admin	1.30	345.00	448.50
Hollier, Tori	Supervisor	October 3, 2023	looking at deposits on miners	0.40	345.00	138.00
Hollier, Tori	Supervisor	October 3, 2023	related party confirmation work	0.50	345.00	172.50
Staerk, Catherine	Senior Associate	October 4, 2023	Setting up AR in 2022	1.00	300.00	300.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Staerk, Catherine	Senior Associate	October 4, 2023	Prepping/annotating RP confirmations	1.00	300.00	300.00
Staerk, Catherine	Senior Associate	October 4, 2023	Prepping/annotating Debt confirmations	1.00	300.00	300.00
Staerk, Catherine	Senior Associate	October 4, 2023	prepping/organizing legal letters	2.00	300.00	600.00
Staerk, Catherine	Senior Associate	October 4, 2023	Training - reading guidance for appropriate approach to legal testing	2.00	300.00	600.00
Milgrim, Jacob	Supervisor	October 4, 2023	helping Brendan draft memo	0.50	345.00	172.50
Schulman, Jay	Principal	October 4, 2023	Performing Foreman Data Reliability	1.00	840.00	840.00
Soehartono, Ellen	Associate	October 4, 2023	COGS 2021	5.80	235.00	1,363.00
Soehartono, Ellen	Associate	October 4, 2023	SOC wp.	1.00	235.00	235.00
Soehartono, Ellen	Associate	October 4, 2023	walkthrough on SOC WP to fix, COGS. CW and computer froze a bit.	1.60	235.00	376.00
Stellmacher, Grant	Senior Associate	October 4, 2023	COE - Digital Assets - RSM Network Miner Monitoring Observation	1.00	300.00	300.00
Siegal, Howie	Partner	October 4, 2023	detailed review of MEESA agreements for stiles, rebel, garden city and Constellation 3.5 researched dericative for power contracts and ASC 815 1.2 Reviewed stiles lease and rebel lease agreements and lease evaluation 4	8.70	840.00	7,308.00
Regan, John	Supervisor	October 4, 2023	drafting questions	0.40	345.00	138.00
Bass, Liesel	Associate	October 4, 2023	clear comments within the 2000s & 2400s sections	3.25	235.00	763.75
Iqbal, Nazim	Manager	October 4, 2023	Set up Suralink collaboration site and PBC list for supporting documents	0.50	450.00	225.00
Iqbal, Nazim	Manager	October 4, 2023	Discussion with team regarding fixed assets testing approach	0.50	450.00	225.00
Iqbal, Nazim	Manager	October 4, 2023	Review of Prepaid Expenses	1.50	450.00	675.00
Hoover, Rachel	Director	October 4, 2023	call with Xin (VSP); email additional questions to client	0.70	645.00	451.50
Minich, Zach	Senior Associate	October 4, 2023	Miner Monitoring Session to gather data from the pickaxe API	1.00	300.00	300.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Khaydarov, Timur	Manager	October 4, 2023	ASC 350 memo review (1st round)	0.50	450.00	225.00
Hollier, Tori	Supervisor	October 4, 2023	email communication, status call prep, admin	2.30	345.00	793.50
Hollier, Tori	Supervisor	October 4, 2023	reviewing idea history for JE testing	0.40	345.00	138.00
Hollier, Tori	Supervisor	October 4, 2023	discussing testing work staff and answering questions as they work	0.70	345.00	241.50
Hollier, Tori	Supervisor	October 4, 2023	looking at 2021 debt	0.20	345.00	69.00
Hollier, Tori	Supervisor	October 4, 2023	email communication, admin	3.50	345.00	1,207.50
Staerk, Catherine	Senior Associate	October 5, 2023	various team meetings throughout the day with Howie, Steve, Leeah, Nazim, Tori, and staff	4.00	300.00	1,200.00
Staerk, Catherine	Senior Associate	October 5, 2023	Training staff on legal	2.00	300.00	600.00
Soehartono, Ellen	Associate	October 5, 2023	COGS 2021	2.50	235.00	587.50
Soehartono, Ellen	Associate	October 5, 2023	Replace WP SOC Insperity with latest form, review and comparison with Foundry.	2.75	235.00	646.25
Soehartono, Ellen	Associate	October 5, 2023	Vcall discussion with Supervisor about COGS.	0.50	235.00	117.50
Siegal, Howie	Partner	October 5, 2023	.5 prepaid hosting discussion with team. .5 call with EY to discuss a variety of items. 1.3 review of prepaid hosting services	2.30	840.00	1,932.00
Blice, Joe	Partner	October 5, 2023	EQR of 1000, 3000,	3.50	840.00	2,940.00
Blice, Joe	Partner	October 5, 2023	EQR of relevant leases workpapers.	0.50	840.00	420.00
Bowers, Leah	Manager	October 5, 2023	Status meeting w/ Celsius and EY team	0.50	450.00	225.00
Bowers, Leah	Manager	October 5, 2023	meeting with Joel and EY folks on prepaid hosting	0.30	450.00	135.00
Bass, Liesel	Associate	October 5, 2023	evaluate payroll testing support & payroll testing	1.25	235.00	293.75
Iqbal, Nazim	Manager	October 5, 2023	0.5 - Status meeting with Audit Team 0.5 - Discuss Prepaids testing approach with team	1.00	450.00	450.00
Iqbal, Nazim	Manager	October 5, 2023	Miner monitoring with Celsius team to test revenue	1.00	450.00	450.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Iqbal, Nazim	Manager	October 5, 2023	Review of SOC reports	2.00	450.00	900.00
Hoover, Rachel	Director	October 5, 2023	respond to team questions	0.10	645.00	64.50
Doherty, Shailey	Senior Associate	October 5, 2023	Reviewed Gabriele's model, made some updates and left review comments so she will know what I changed, started reviewing the memo, gave timeline update to Tom	2.20	300.00	660.00
Khaydarov, Timur	Manager	October 5, 2023	SC model review	0.25	450.00	112.50
Hollier, Tori	Supervisor	October 5, 2023	reviewing COGS testing and discussing support with staff	2.30	345.00	793.50
Hollier, Tori	Supervisor	October 5, 2023	digital asset roc	5.20	345.00	1,794.00
Hollier, Tori	Supervisor	October 5, 2023	email communication, admin, status call prep	2.50	345.00	862.50
Staerk, Catherine	Senior Associate	October 6, 2023	working through wrapping up fixed assets and deposits on miners in 2021	1.00	300.00	300.00
Staerk, Catherine	Senior Associate	October 6, 2023	clearing planning comments in 2020 and 2021	3.00	300.00	900.00
Staerk, Catherine	Senior Associate	October 6, 2023	OBS 2020 - clearing comments from the workpaper and cleaning up the testing	1.00	300.00	300.00
Soehartono, Ellen	Associate	October 6, 2023	Insperty SOC.	3.50	235.00	822.50
Soehartono, Ellen	Associate	October 6, 2023	Several Vcall discussions with EY Team and the Client, with Manager and co-worker Stephen.	2.50	235.00	587.50
Blice, Joe	Partner	October 6, 2023	checking comment clearance, discussion with engagement leader.	0.80	840.00	672.00
Regan, John	Supervisor	October 6, 2023	discussions with Team, reviewing model	1.30	345.00	448.50
Bowers, Leah	Manager	October 6, 2023	0.5 -LLA impairment call with RSM VS team for the WACC considerations. 0.5 - payroll discussion call to determine how the support provided matches up with the FS information within the workpaper.	1.00	450.00	450.00
Bass, Liesel	Associate	October 6, 2023	process payroll testing support & payroll testing, client meeting to discuss payroll support	6.50	235.00	1,527.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bass, Liesel	Associate	October 6, 2023	clear comments within the 2000s & 2400s sections	2.00	235.00	470.00
Iqbal, Nazim	Manager	October 6, 2023	0.5 - Meeting with team to discuss expense testing 0.5 - Meeting with team to discuss SOC report testing 0.5 - Meeting with EY team to discuss COGS testing	1.50	450.00	675.00
Iqbal, Nazim	Manager	October 6, 2023	Meeting to discuss long-lived asset impairment and considerations with EY team and valuation	1.00	450.00	450.00
Doherty, Shailey	Senior Associate	October 6, 2023	Finished making updates and adding dialogue to the Celsius 718 memo (added in sections in 7, added language around supporting the multiples, the prior arm's-length transaction but calibration not applicable. Pulled in DLOM language. Sent to Tom for review. Saved version with comments for Gabriele to review my changes.	3.60	300.00	1,080.00
Minich, Zach	Senior Associate	October 6, 2023	Meeting coordination	0.30	300.00	90.00
Schulman, Jay	Principal	October 9, 2023	Performing Foreman Data Reliability	1.00	840.00	840.00
Iqbal, Nazim	Manager	October 9, 2023	Review of workpapers (0.5) and staff meeting (0.5)	1.00	450.00	450.00
Lancaster, Barbara	Director	October 9, 2023	Planning meeting, read Stout report	1.00	645.00	645.00
Staerk, Catherine	Senior Associate	October 9, 2023	working through CIP and additions from advance payments	2.00	300.00	600.00
Staerk, Catherine	Senior Associate	October 9, 2023	updating the wp per manager review	1.00	300.00	300.00
Staerk, Catherine	Senior Associate	October 9, 2023	internal meetings - live reviewing	2.00	300.00	600.00
Staerk, Catherine	Senior Associate	October 9, 2023	getting a status together of where planning stands in both files	3.00	300.00	900.00
Forst, Chris	Senior Associate	October 9, 2023	Digital Assets Custody Understanding and Ownership Testing Memo	4.00	300.00	1,200.00
Soehartono, Ellen	Associate	October 9, 2023	review COGS	1.00	235.00	235.00
Soehartono, Ellen	Associate	October 9, 2023	Foreman SOC report.	4.00	235.00	940.00
Soehartono, Ellen	Associate	October 9, 2023	Group meeting about COGS, compile list of questions for client.	2.30	235.00	540.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Siegal, Howie	Partner	October 9, 2023	Internal meeting with team to review progress 1 RSM valuation team call 0.5 clearing out planning comments that team addressed 3 review of prepaid expenses 1.4	5.90	840.00	4,956.00
Devine, Jack	Associate	October 9, 2023	Automation Process for Bitcoin mined (Alteryx development).	1.00	235.00	235.00
Bowers, Leah	Manager	October 9, 2023	LLA impairment touchpoint with Taylor to go over assumptions used in the LLA impairment model to determine appropriate & 0.5 valuation call to ensure scope and planning call	1.00	450.00	450.00
Bowers, Leah	Manager	October 9, 2023	Team internal status update / questions over sections that each staff is working on and what all needs to be completed	0.80	450.00	360.00
Bowers, Leah	Manager	October 9, 2023	Internal payroll questions to determine what specific things to ask to the client / .5 discussion with EY to walk us through support provided to reconcile	1.00	450.00	450.00
Bass, Liesel	Associate	October 9, 2023	internal status meeting detailing open items & requests to prep for management meeting	0.80	235.00	188.00
Bass, Liesel	Associate	October 9, 2023	payroll testing & follow up meeting; payroll documentation; payroll sample design form	2.40	235.00	564.00
Bass, Liesel	Associate	October 9, 2023	clear comments within 5400s section prepaid hosing expenses	0.40	235.00	94.00
Bass, Liesel	Associate	October 9, 2023	2022 tax provision tie out & procedures	3.30	235.00	775.50
Bass, Liesel	Associate	October 9, 2023	clear comments within the planning sections: 2400s SEC - understanding transaction cycles.	0.70	235.00	164.50
Hill, Lindsay	Principal	October 9, 2023	Fresh start APM & impairment	1.00	840.00	840.00
Iqbal, Nazim	Manager	October 9, 2023	Meeting with EY and Audit Team for Status	1.00	450.00	450.00
Iqbal, Nazim	Manager	October 9, 2023	Discussion with Valuation Team regarding NewCo valuation invesments and loans	1.00	450.00	450.00
Iqbal, Nazim	Manager	October 9, 2023	Meetings with team on Prepaids Testing	1.00	450.00	450.00
Doherty, Shailey	Senior Associate	October 9, 2023	Attended audit planning meeting, took notes, corresponded with the project	0.80	300.00	240.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			manager regarding timeline and re-staffing, let Nell know as well that she'd be CC-ed on the email to resource management			
Staerk, Catherine	Senior Associate	October 10, 2023	planning forms in Q2 - completing and reviewing behind whoever prepared	1.00	300.00	300.00
Schulman, Jay	Principal	October 10, 2023	Data Analysis related to Foreman Data Reliability	1.00	840.00	840.00
Khaydarov, Timur	Manager	October 10, 2023	ASC 350 memo review (post adjustments)	2.50	450.00	1,125.00
Staerk, Catherine	Senior Associate	October 10, 2023	call with nazim to go over cip and additions from advance payments - dug back in after the call and talked to tori about selections then sent a follow up email to celsius for further help about the details	2.00	300.00	600.00
Staerk, Catherine	Senior Associate	October 10, 2023	going through 2400s and prelim analytics to discuss with liesel	2.00	300.00	600.00
Staerk, Catherine	Senior Associate	October 10, 2023	going through prelim analytics and the understanding transactions cycles	2.00	300.00	600.00
Forst, Chris	Senior Associate	October 10, 2023	Celcius Mining Calc	0.50	300.00	150.00
Soehartono, Ellen	Associate	October 10, 2023	modified COGS formula.	1.30	235.00	305.50
Soehartono, Ellen	Associate	October 10, 2023	Group meeting with In-Charge and co-worker about COGS, Group meeting with client and mgmt.	1.50	235.00	352.50
Stonyte, Gabriele	Associate	October 10, 2023	Addressing PM's comments	2.00	235.00	470.00
Siegal, Howie	Partner	October 10, 2023	revenue approach with nomads, servers and foreman 2	2.00	840.00	1,680.00
Regan, John	Supervisor	October 10, 2023	call with team, reviewing model	0.70	345.00	241.50
Bowers, Leah	Manager	October 10, 2023	External Status call to talk through open items/ status of where RSM is during the audit.	0.50	450.00	225.00
Bowers, Leah	Manager	October 10, 2023	netsuite walkthrough with the client to determine if they could pull GL with the descriptions	0.50	450.00	225.00
Bass, Liesel	Associate	October 10, 2023	Leadsheet, APS & SDF; SAS 99; payroll sample selection & workpaper set up	2.60	235.00	611.00
Bass, Liesel	Associate	October 10, 2023	clear comments within the planning sections: 2400s SEC - understanding transaction cycles; follow up email to management	0.70	235.00	164.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bass, Liesel	Associate	October 10, 2023	external status meeting detailing open items & requests	0.50	235.00	117.50
Bass, Liesel	Associate	October 10, 2023	payroll testing & follow up meeting; payroll documentation; payroll sample design form	1.50	235.00	352.50
Bass, Liesel	Associate	October 10, 2023	clear comments within 5400s section prepaid hosing expenses	0.80	235.00	188.00
Bass, Liesel	Associate	October 10, 2023	2022 tax provision tie out & procedures	2.30	235.00	540.50
Bass, Liesel	Associate	October 10, 2023	clear comments within the planning sections: 2400s SEC - understanding transaction cycles; send follow up email to management	1.80	235.00	423.00
Iqbal, Nazim	Manager	October 10, 2023	Meetings with team on Expenses Testing	0.50	450.00	225.00
Hoover, Rachel	Director	October 10, 2023	Follow up with AT re. Rhodium	0.10	645.00	64.50
Minich, Zach	Senior Associate	October 10, 2023	internal sync to coordinate the validation of data in Foreman	0.50	300.00	150.00
Soehartono, Ellen	Associate	October 10, 2023	SOC Foreman wp.	4.50	235.00	1,057.50
Schulman, Jay	Principal	October 11, 2023	Data Analysis related to Foreman Data Reliability	1.00	840.00	840.00
Iqbal, Nazim	Manager	October 11, 2023	Review of workpapers (1)	1.00	450.00	450.00
Soehartono, Ellen	Associate	October 11, 2023	COGS 2021	1.50	235.00	352.50
Soehartono, Ellen	Associate	October 11, 2023	Equity 2022	1.30	235.00	305.50
Soehartono, Ellen	Associate	October 11, 2023	SOC report	2.50	235.00	587.50
Soehartono, Ellen	Associate	October 11, 2023	internal meeting, discussion with in-charge regarding equity wp.	2.00	235.00	470.00
Stellmacher, Grant	Senior Associate	October 11, 2023	COE - Digital Assets - Custody Understanding & Ownership Memo Drafting & Review	1.50	300.00	450.00
Siegal, Howie	Partner	October 11, 2023	LLA reviews on assumptions (step 2 only) 2.5	2.50	840.00	2,100.00
Devine, Jack	Associate	October 11, 2023	Automation Process for Bitcoin mined (Alteryx development).	1.00	235.00	235.00
Bowers, Leah	Manager	October 11, 2023	revenue recognition call with Tori to help clear SME comments	0.50	450.00	225.00
Bowers, Leah	Manager	October 11, 2023	Team internal status update / questions over sections that	0.50	450.00	225.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			each staff is working on and what all needs to be completed			
Bowers, Leah	Manager	October 11, 2023	Prepaid hosting discussion on how to address comments / 0.5 call externally with EY to discuss how it was booked for prepaid hosting costs	1.00	450.00	450.00
Bass, Liesel	Associate	October 11, 2023	clear comments within the planning sections: 2400s SEC - understanding transaction cycles	1.60	235.00	376.00
Bass, Liesel	Associate	October 11, 2023	clear review comments within the 3000s series	0.50	235.00	117.50
Bass, Liesel	Associate	October 11, 2023	external status meeting detailing open items & requests	0.50	235.00	117.50
Bass, Liesel	Associate	October 11, 2023	review comments with supervisor & manager, client meeting for support explanation	2.10	235.00	493.50
Bass, Liesel	Associate	October 11, 2023	clear review comments within the 3000s series	0.80	235.00	188.00
Cole, Monique	Principal	October 11, 2023	Review of impairment (1); revenue (2); and PPA (1).	4.00	840.00	3,360.00
Iqbal, Nazim	Manager	October 11, 2023	1 - Discussion with internal teams regarding revenue testing and the data obtained from miners 0.5 - Internal Status meeting	1.50	450.00	675.00
Iqbal, Nazim	Manager	October 11, 2023	Meetings with Team on SOC Report Testing	1.00	450.00	450.00
Iqbal, Nazim	Manager	October 11, 2023	Reviews of Expenses	1.00	450.00	450.00
Durkin, Nicole	Partner	October 11, 2023	Discuss fee app process with Howie Siegal and determine timing of submissions and format.	0.40	840.00	336.00
Hoover, Rachel	Director	October 11, 2023	review responses from CS and provide follow up	0.60	645.00	387.00
Doherty, Shailey	Senior Associate	October 11, 2023	Celsius Updates Discussion, made updates to the celsius memo and formatting based on reviewer comments	2.00	300.00	600.00
Micciche, Thomas	Supervisor	October 11, 2023	Finalize Rhodium Enterprises common stock ASC 820 memo for September 2021 valuation	0.50	345.00	172.50
Minich, Zach	Senior Associate	October 11, 2023	working independently comparing data from pickaxe API to Foreman mining dashboard	2.00	300.00	600.00
Lancaster, Barbara	Director	October 12, 2023	Call with Stout	1.00	645.00	645.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Soehartono, Ellen	Associate	October 12, 2023	COGS 2021	1.50	235.00	352.50
Soehartono, Ellen	Associate	October 12, 2023	Equity 2022	2.00	235.00	470.00
Soehartono, Ellen	Associate	October 12, 2023	SOC report	2.00	235.00	470.00
Soehartono, Ellen	Associate	October 12, 2023	Internal meeting and discussions about wp.	1.00	235.00	235.00
Stonyte, Gabriele	Associate	October 12, 2023	Meeting with Stout	0.80	235.00	188.00
Stellmacher, Grant	Senior Associate	October 12, 2023	CEO - Digital Assets - Mining & Fee Revenue Analytic	2.15	300.00	645.00
Siegal, Howie	Partner	October 12, 2023	call with stout to review methodology with RSM valuation specialists 0.8 internal follow up from call with stout 0.5 PPA comment clearing and research on net settlement provisions 2 Review of custody memo prepared by blockchain team 2.5 revenue approach discussions with team 1	6.80	840.00	5,712.00
Bowers, Leah	Manager	October 12, 2023	Celsius Data call for bitcoin stuff for revenue testing + impairment testing and gain/loss testing as well as call walking staff through equity rollforward.	1.00	450.00	450.00
Bowers, Leah	Manager	October 12, 2023	.5 call to determine how they are expensing the prepaid hosting services and how we can get comfortable with it.	0.50	450.00	225.00
Bass, Liesel	Associate	October 12, 2023	equity testing with other associate, setting up the equity workpaper	1.10	235.00	258.50
Bass, Liesel	Associate	October 12, 2023	equity testing with other associate, setting up the equity workpaper	1.10	235.00	258.50
Bass, Liesel	Associate	October 12, 2023	review comments with supervisor & manager, client meeting for support explanation	3.80	235.00	893.00
Hill, Lindsay	Principal	October 12, 2023	Review memo	1.50	840.00	1,260.00
Cole, Monique	Principal	October 12, 2023	FS (2); PPA (1.5).	3.50	840.00	2,940.00
Iqbal, Nazim	Manager	October 12, 2023	Meetings with Team regarding COGS testing 2022	1.00	450.00	450.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hoover, Rachel	Director	October 12, 2023	call w stout, follow up call with AT, brainstorming call with VS re. Core and Rhodium 2021. Follow up email to audit	4.20	645.00	2,709.00
Minich, Zach	Senior Associate	October 12, 2023	working independently comparing data from pickaxe API to Foreman mining dashboard	2.00	300.00	600.00
Iqbal, Nazim	Manager	October 13, 2023	Review of workpapers (0.5) and meeting with team on comments (0.5)	1.00	450.00	450.00
Soehartono, Ellen	Associate	October 13, 2023	COGS 2021	2.00	235.00	470.00
Soehartono, Ellen	Associate	October 13, 2023	Equity 2022	2.00	235.00	470.00
Soehartono, Ellen	Associate	October 13, 2023	SOC review	2.30	235.00	540.50
Soehartono, Ellen	Associate	October 13, 2023	Internal meeting and discussions about wp.	1.30	235.00	305.50
Stellmacher, Grant	Senior Associate	October 13, 2023	COE - Digital Assets - Mining Fee & Reward Revenue Analytic	2.70	300.00	810.00
Siegal, Howie	Partner	October 13, 2023	call with SME to discuss LLA and PPA derivative 1.5 review and clear comments on PPA and research on net settlement 2.8 review and clear SME comments on LLA 1.5 internal status call 0.5	6.30	840.00	5,292.00
Devine, Jack	Associate	October 13, 2023	Automation Process for Bitcoin mined (Alteryx development).	1.00	235.00	235.00
Bowers, Leah	Manager	October 13, 2023	Team internal status update / questions over sections that each staff is working on and what all needs to be completed	0.90	450.00	405.00
Bass, Liesel	Associate	October 13, 2023	finish testing & documentation of payroll expenses & SAS 99	2.20	235.00	517.00
Bass, Liesel	Associate	October 13, 2023	internal status meeting detailing open items & requests to prep for management meeting	1.00	235.00	235.00
Bass, Liesel	Associate	October 13, 2023	prep for journal entry testing; reading guidance & criteria for documentation	0.60	235.00	141.00
Bass, Liesel	Associate	October 13, 2023	finish testing & documentation for payroll procedures	0.80	235.00	188.00
Bass, Liesel	Associate	October 13, 2023	update payroll walkthrough with selections	0.40	235.00	94.00
Hill, Lindsay	Principal	October 13, 2023	Review memo	0.50	840.00	420.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Cole, Monique	Principal	October 13, 2023	FS (.5); PPA (0.5); Impairment (1)	2.00	840.00	1,680.00
Iqbal, Nazim	Manager	October 13, 2023	Meetings with internal team for Status	1.00	450.00	450.00
Iqbal, Nazim	Manager	October 13, 2023	Meetings with Team regarding COGS testing 2021	1.00	450.00	450.00
Iqbal, Nazim	Manager	October 13, 2023	Reviews of Prepaids and SOC Reports	1.00	450.00	450.00
Loose, Russell	Senior Manager	October 13, 2023	1.5 review updates to 2022 tax provision, 1.5 update memo	3.00	645.00	1,935.00
Doherty, Shailey	Senior Associate	October 13, 2023	Read through the Celsius-Rhodium ASC 820 again, made updates, fixed the PDF formatting, sent to Lindsay for review	1.30	300.00	390.00
Minich, Zach	Senior Associate	October 13, 2023	working independently comparing data from pickaxe API to Foreman mining dashboard	1.50	300.00	450.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/2 - LLA impairment, fixed assets, internal discussions	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/3 - status call with EY and management, BTC discussion with internal specialists on miner monitoring, reviews	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/4 - Call with EY on Fixed Asset testing items, sales taxes, worked with job personnel on training and helping through issues, BTC and revenue - Miner monitoring at 2 company self-mining sites - Rebel and Stiles	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/5 - Prepaid hosting and call with EY over this, Fixed assets, helping staff, reviews, Status update call with EY and Celsius	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/6 - reviews	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/9 - Internal status update of file, BTC, reviews	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/10 - Status call with EY and management, BTC and revenue approach, helping engagement team, calls with managers	4.00	645.00	2,580.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/11 - Internal status call with team, reviews, BTC	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/12 - Discussion on miner monitoring, BTC and revenue testing, status call with EY and management, review	5.00	645.00	3,225.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/13 - Internal status update, review, BTC	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/2 - Call with Stout on Rhodium and Core, and internal follow-up calls	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/3 - LLA impairment call with EY and management, status call with EY and management, BTC discussion with internal specialists on miner monitoring, reviews	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/4 - Call with EY on Fixed Asset testing items, sales taxes, worked with job personnel on training and helping through issues, BTC and revenue - Miner monitoring at 2 company self-mining sites - Rebel and Stiles	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/5 - Prepaid hosting and call with EY over this, Fixed assets, helping staff, reviews, Status update call with EY and Celsius	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/6 - LLA impairment, reviews	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/9 - Internal status update of file, valuation work, BTC, reviews	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/10 - Status call with EY and management, BTC and revenue approach, helping engagement team, calls with managers	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/11 - Internal status call with team, reviews, valuation	2.00	645.00	1,290.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/12 - Call with Stout, discussion on miner monitoring, BTC and revenue testing, status call with EY and management	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	October 15, 2023	time from 10/1 through 10/14 10/13 - Internal status update, review	1.00	645.00	645.00
Cronin, Chloe	Senior Associate	October 16, 2023	for crypto project - joined call w/ clients and stout, took notes and consolidated/organized them after.	1.50	300.00	450.00
Soehartono, Ellen	Associate	October 16, 2023	COGS	3.00	235.00	705.00
Soehartono, Ellen	Associate	October 16, 2023	SOC on Fireworks, Foreman & research on Johanson group.	4.00	235.00	940.00
Stellmacher, Grant	Senior Associate	October 16, 2023	COE Blockchain & Digital Assets Ownership & Custody Understanding Memo	0.95	300.00	285.00
Siegal, Howie	Partner	October 16, 2023	Review of revenue accounting/auditing memo	5.30	840.00	4,452.00
Bowers, Leah	Manager	October 16, 2023	.5 call to discuss BTC disposed with EY / .4 call to discuss internally regroup on new co valuation scope to provide to RSM VS .4 Connect with ey and joel on PPA questions from team	1.20	450.00	540.00
Bowers, Leah	Manager	October 16, 2023	going concern roc documentation	4.60	450.00	2,070.00
Bass, Liesel	Associate	October 16, 2023	equity earnings per share audit program & help other staff	0.70	235.00	164.50
Bass, Liesel	Associate	October 16, 2023	journal entry testing & documentation	7.30	235.00	1,715.50
Croce, Steven	Senior Manager	October 16, 2023	Reviews, PPA Discussions, Valuation	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 16, 2023	Reviews, PPA Discussions, Valuation	4.00	645.00	2,580.00
Hollier, Tori	Supervisor	October 16, 2023	on the job training	1.50	345.00	517.50
Hollier, Tori	Supervisor	October 16, 2023	reviewing 2022 COGS	7.50	345.00	2,587.50
Minich, Zach	Senior Associate	October 16, 2023	gathering of additional TCP Dump data from Pickaxe API	0.50	300.00	150.00
Hollier, Tori	Supervisor	October 16, 2023	discussing testing work staff and answering questions as they work	1.90	345.00	655.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Lancaster, Barbara	Director	October 17, 2023	AT/VS scoping call	1.00	645.00	645.00
Broberg, Brad	Partner	October 17, 2023	Discussion on bankruptcy accounting	0.50	840.00	420.00
Hill, Caleb	Associate	October 17, 2023	Celsius Core ICE Data Call	0.50	235.00	117.50
Hill, Caleb	Associate	October 17, 2023	Celsius Rhodium Modeling Call	2.00	235.00	470.00
Staerk, Catherine	Senior Associate	October 17, 2023	status update call	0.40	300.00	120.00
Staerk, Catherine	Senior Associate	October 17, 2023	team catch up from coming back from pto and questions for nazim regarding 2022 Fixed Assets	1.20	300.00	360.00
Staerk, Catherine	Senior Associate	October 17, 2023	going through payroll with liesel and reading through SECM audit guidance	0.80	300.00	240.00
Staerk, Catherine	Senior Associate	October 17, 2023	working through support, picking selections, internal discussions about testing approach 2022	2.60	300.00	780.00
Staerk, Catherine	Senior Associate	October 17, 2023	following up on confirmation and updating documentation per manager comments	0.40	300.00	120.00
Staerk, Catherine	Senior Associate	October 17, 2023	reviewing payroll in 2021 and 2022	2.90	300.00	870.00
Cronin, Chloe	Senior Associate	October 17, 2023	Took notes during call discussing VS scope	0.50	300.00	150.00
Soehartono, Ellen	Associate	October 17, 2023	Update meeting	0.50	235.00	117.50
Siegal, Howie	Partner	October 17, 2023	SME discussion on bankruptcy consultation 0.4 Review of prepaid hosting/deposits 1.4	1.80	840.00	1,512.00
Regan, John	Supervisor	October 17, 2023	calls with Team, updating models, reviewing models	2.80	345.00	966.00
Bowers, Leah	Manager	October 17, 2023	.3 call with Brad Broberg to discuss RM 13 requirement and what all we need to do / who to include .6 call with RSm VS team and AT to discuss scoping of investments and loans for newco .5 call with RSM / EY / Joel on status of the file and open items pending support	1.40	450.00	630.00
Bowers, Leah	Manager	October 17, 2023	documentation of lla impairment model based on comments from Howie/ Monique	3.20	450.00	1,440.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bass, Liesel	Associate	October 17, 2023	4000 SEC journal entry testing audit program	0.40	235.00	94.00
Bass, Liesel	Associate	October 17, 2023	clear payroll review comments	1.00	235.00	235.00
Bass, Liesel	Associate	October 17, 2023	documentation update for understanding payroll transaction cycle, including sending follow up email	0.70	235.00	164.50
Bass, Liesel	Associate	October 17, 2023	external status meeting with celsius team	0.50	235.00	117.50
Bass, Liesel	Associate	October 17, 2023	4000 SEC journal entry testing audit program, journal entry testing & documentation	3.20	235.00	752.00
Bass, Liesel	Associate	October 17, 2023	clear payroll review comments	1.50	235.00	352.50
Hoover, Rachel	Director	October 17, 2023	calls re. Rodium / Core 2021	0.90	645.00	580.50
Minich, Zach	Senior Associate	October 17, 2023	processing additional TCP dump data	0.50	300.00	150.00
Soehartono, Ellen	Associate	October 17, 2023	COGS 2021	5.50	235.00	1,292.50
Hollier, Tori	Supervisor	October 17, 2023	looking at debt, wokring on interest analytic	1.70	345.00	586.50
Hollier, Tori	Supervisor	October 17, 2023	discussing testing work staff and answering questions as they work	1.70	345.00	586.50
Hollier, Tori	Supervisor	October 17, 2023	status call with client	0.50	345.00	172.50
Hollier, Tori	Supervisor	October 17, 2023	adjusting cost of sales testing approach; investigating CORE	3.40	345.00	1,173.00
Hollier, Tori	Supervisor	October 17, 2023	digital asset section including RF and analytics	2.30	345.00	793.50
Hill, Caleb	Associate	October 18, 2023	Celsius Rhodium Modeling	0.30	235.00	70.50
Staerk, Catherine	Senior Associate	October 18, 2023	status update call with everyone and FA call with patrick, sean, nazim	2.30	300.00	690.00
Staerk, Catherine	Senior Associate	October 18, 2023	call with liesel about payroll, call with nazim about fixed assets, another call with liesel about planning	3.40	300.00	1,020.00
Staerk, Catherine	Senior Associate	October 18, 2023	clearing comments on the wp	1.80	300.00	540.00
Staerk, Catherine	Senior Associate	October 18, 2023	reviewing equity in 2021	0.60	300.00	180.00
Cronin, Chloe	Senior Associate	October 18, 2023	Discussed scoping w/ TM and Tanner	0.50	300.00	150.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Forst, Chris	Senior Associate	October 18, 2023	Custody Understanding Memo Ownership Testing Memo Revenue Analytic	4.00	300.00	1,200.00
Soehartono, Ellen	Associate	October 18, 2023	COGS 2021 including discussion with in-charge for additional documents.	6.00	235.00	1,410.00
Soehartono, Ellen	Associate	October 18, 2023	review SOC 2021 - 2022	0.50	235.00	117.50
Soehartono, Ellen	Associate	October 18, 2023	Group meeting	0.75	235.00	176.25
Stellmacher, Grant	Senior Associate	October 18, 2023	COE Blockchain & Digital Assets - Internal Team Meeting to Discuss Revenue Analytic	0.50	300.00	150.00
Siegal, Howie	Partner	October 18, 2023	review of updated LLA assumption documentation 3.2 internal update meetings 0.5	3.70	840.00	3,108.00
Regan, John	Supervisor	October 18, 2023	reviewing models, internal discussions with team, developing questioons, reviewing guidance.	3.50	345.00	1,207.50
Bowers, Leah	Manager	October 18, 2023	.5 - internal status update for the team to discuss questions / commnets/ team gameplan	0.50	450.00	225.00
Bass, Liesel	Associate	October 18, 2023	4000 SEC journal entry testing	5.80	235.00	1,363.00
Bass, Liesel	Associate	October 18, 2023	clear payroll review comments	0.70	235.00	164.50
Bass, Liesel	Associate	October 18, 2023	internal status meeting with celsius team	0.70	235.00	164.50
Bass, Liesel	Associate	October 18, 2023	clear payroll review comments	0.70	235.00	164.50
Bass, Liesel	Associate	October 18, 2023	updating understanding payroll cycle documentation for termination walkthrough	0.80	235.00	188.00
Hoover, Rachel	Director	October 18, 2023	review Core updated model, review Rhodium, discussions with team	1.60	645.00	1,032.00
Croce, Steven	Senior Manager	October 18, 2023	BTC discussions, FA testing, reviews, helping job personnel	6.00	645.00	3,870.00
Hollier, Tori	Supervisor	October 18, 2023	debt section including BTC loan and interest expense	2.10	345.00	724.50
Hollier, Tori	Supervisor	October 18, 2023	discussing testing work staff and answering questions as they work	1.90	345.00	655.50
Hollier, Tori	Supervisor	October 18, 2023	status call with client	0.50	345.00	172.50
Hollier, Tori	Supervisor	October 18, 2023	adjusting cost of sales testing approach; investigating CORE	2.70	345.00	931.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hollier, Tori	Supervisor	October 18, 2023	digital asset section including RF and analytics	3.90	345.00	1,345.50
Towarnicke, Arlene	Principal	October 19, 2023	Discuss instrument, features and methodology with team	0.60	840.00	504.00
Towarnicke, Arlene	Principal	October 19, 2023	Discuss instrument, features and methodology with team	0.60	840.00	504.00
Hill, Caleb	Associate	October 19, 2023	Missed time 10/3 - Celsius kick-off call	0.60	235.00	141.00
Hill, Caleb	Associate	October 19, 2023	Missed time 10/6 - Celsius Rhodium document review & modeling	7.20	235.00	1,692.00
Hill, Caleb	Associate	October 19, 2023	Missed time 10/9 - Celsius Rhodium meeting, questions drafting	1.70	235.00	399.50
Hill, Caleb	Associate	October 19, 2023	Missed time 10/16 - Celsius Rhodium modeling & questions	6.90	235.00	1,621.50
Hill, Caleb	Associate	October 19, 2023	Celsius Core Memo Writing	2.80	235.00	658.00
Hill, Caleb	Associate	October 19, 2023	Celsius Rhodium Memo Writing	2.60	235.00	611.00
Staerk, Catherine	Senior Associate	October 19, 2023	following up on confirmation and documenting the different request dates	0.50	300.00	150.00
Staerk, Catherine	Senior Associate	October 19, 2023	status update call	0.50	300.00	150.00
Staerk, Catherine	Senior Associate	October 19, 2023	internal call with torii about fixed assets, prepaids, advanced payments	1.00	300.00	300.00
Staerk, Catherine	Senior Associate	October 19, 2023	setting legal wp up and deciding testing approach	2.30	300.00	690.00
Staerk, Catherine	Senior Associate	October 19, 2023	equity in 2021 with stephen	0.50	300.00	150.00
Staerk, Catherine	Senior Associate	October 19, 2023	going through / organizing inventory observation notes to put into wp for the 2022 file	1.10	300.00	330.00
Staerk, Catherine	Senior Associate	October 19, 2023	dropping in and updating based on confirmation received in 2022 and 2021	0.60	300.00	180.00
Staerk, Catherine	Senior Associate	October 19, 2023	reviewing equity in 2021 and 2021 open planning forms	1.40	300.00	420.00
LaDue, Christopher	Principal	October 19, 2023	VS concurring review of Vantage Point Advisors common stock valuation; comments for VS team	0.70	840.00	588.00
Soehartono, Ellen	Associate	October 19, 2023	COGS 2021(status update, comments and questions to in-charge)	4.20	235.00	987.00
Soehartono, Ellen	Associate	October 19, 2023	WP 2300 SEC (service organization / internal control)	2.60	235.00	611.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Soehartono, Ellen	Associate	October 19, 2023	team meeting	0.50	235.00	117.50
Stonyte, Gabriele	Associate	October 19, 2023	Drafting questions and model - Mawson Investment	1.50	235.00	352.50
Siegal, Howie	Partner	October 19, 2023	discussion with team on fixed asset approach 0.4 read through of updated EY PPA memo 1.5 internal upate meeting .5	2.40	840.00	2,016.00
Regan, John	Supervisor	October 19, 2023	calls with teams, updatign models, researching methodoologies	1.50	345.00	517.50
Bowers, Leah	Manager	October 19, 2023	.5 - interal call with our BTC alteryx solution people to troubleshoot the output for the BTC solution .3 call with chris/grant and Lukka individuals for what we need for analytics .5 call with Rich to discuss going concern and segment anlaysis considerations 1 hour meeting with RSM VS for APM on newco acquisition accounting .5 - check in with Nazim prior to his PTO to discuss fixed assets and where they're at.	2.80	450.00	1,260.00
Bowers, Leah	Manager	October 19, 2023	Fairness reviews throughout the 2022 file	3.40	450.00	1,530.00
Bowers, Leah	Manager	October 19, 2023	review of equity / debt in 2022 file	4.10	450.00	1,845.00
Bass, Liesel	Associate	October 19, 2023	4000 SEC journal entry testing	1.60	235.00	376.00
Bass, Liesel	Associate	October 19, 2023	external status meeting with celsius team	0.70	235.00	164.50
Bass, Liesel	Associate	October 19, 2023	external status meeting with celsius team	0.90	235.00	211.50
Bass, Liesel	Associate	October 19, 2023	clear payroll review comments	3.30	235.00	775.50
Hoover, Rachel	Director	October 19, 2023	review Rhodium model, disucss with Howie, discussions with team	2.40	645.00	1,548.00
Croce, Steven	Senior Manager	October 19, 2023	BTC revenue testing, internal call to discuss shift in FA testing, EY and management status call, reviews, going concern and segments discussion with SME	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	October 19, 2023	BTC revenue testing, internal call to discuss shift in FA	5.00	645.00	3,225.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			testing, EY and management status call, reviews, going concern and segment			
Koznek, Xin	Director	October 19, 2023	internal team discussion on model/variance	0.80	645.00	516.00
Hollier, Tori	Supervisor	October 19, 2023	debt section including BTC loan and interest expense	0.90	345.00	310.50
Hollier, Tori	Supervisor	October 19, 2023	discussing testing work staff and answering questions as they work	3.20	345.00	1,104.00
Hollier, Tori	Supervisor	October 19, 2023	status call with client	0.50	345.00	172.50
Hollier, Tori	Supervisor	October 19, 2023	adjusting cost of sales testing approach; investigating CORE	3.30	345.00	1,138.50
Hollier, Tori	Supervisor	October 19, 2023	digital asset section including RF and analytics and memos	3.10	345.00	1,069.50
Towarnicke, Arlene	Principal	October 20, 2023	Discuss instrument, features and methodology with team	0.90	840.00	756.00
Hill, Caleb	Associate	October 20, 2023	Celsius Rhodium touch base and rework	8.00	235.00	1,880.00
Staerk, Catherine	Senior Associate	October 20, 2023	reviewing and dropping in confirmations and also prepping the confirmation control in 2021 and 2022	1.50	300.00	450.00
Staerk, Catherine	Senior Associate	October 20, 2023	meeting with Leah in person about planning comments/questions. team internal status update call. discussion with Tori about weekend workload	2.20	300.00	660.00
Staerk, Catherine	Senior Associate	October 20, 2023	going through soc reports with Ellen and other apg forms	2.40	300.00	720.00
Staerk, Catherine	Senior Associate	October 20, 2023	reviewing various open planning forms in 2022 and 2021 that was signed off on and prepared by staff	2.00	300.00	600.00
Cronin, Chloe	Senior Associate	October 20, 2023	worked on drafting MATIC and QRDO DLOM models	2.50	300.00	750.00
Soehartono, Ellen	Associate	October 20, 2023	Equity 2022	1.50	235.00	352.50
Soehartono, Ellen	Associate	October 20, 2023	income tax 2020	6.00	235.00	1,410.00
Soehartono, Ellen	Associate	October 20, 2023	SOC wp review	0.50	235.00	117.50
Stonyte, Gabriele	Associate	October 20, 2023	Working on excel model - Mawson investment	0.80	235.00	188.00
Stellmacher, Grant	Senior Associate	October 20, 2023	COE Blockchain & Digital Assets - Mining Revenue	3.30	300.00	990.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			Analytic Use of a Specialist Coordination			
Siegal, Howie	Partner	October 20, 2023	internal update meeting	0.50	840.00	420.00
Blice, Joe	Partner	October 20, 2023	reading revisions to draft financial statements.	0.40	840.00	336.00
Regan, John	Supervisor	October 20, 2023	reviewing models, calls with teams, running simulations, methodology questions, documenting support	6.20	345.00	2,139.00
Bowers, Leah	Manager	October 20, 2023	.5 call - internal status update to determine open items / gameplan for team	0.50	450.00	225.00
Croce, Steven	Senior Manager	October 20, 2023	reviews, internal calls	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	October 20, 2023	reviews, internal calls	4.00	645.00	2,580.00
Hollier, Tori	Supervisor	October 20, 2023	on the job training for staff throughout engagements	3.90	345.00	1,345.50
Perdieu, William	Associate	October 20, 2023	Core model back solve for Celsius	1.00	235.00	235.00
Perdieu, William	Associate	October 20, 2023	Core model back solve for Celsius	0.50	235.00	117.50
Perdieu, William	Associate	October 20, 2023	Core model back solve for Celsius	0.50	235.00	117.50
Perdieu, William	Associate	October 20, 2023	Core model back solve for Celsius	0.75	235.00	176.25
Koznek, Xin	Director	October 20, 2023	team reconnect on modeling	1.00	645.00	645.00
Hollier, Tori	Supervisor	October 20, 2023	digital asset section including RF and analytics and memos	3.30	345.00	1,138.50
Regan, John	Supervisor	October 21, 2023	reviewing models, rerunning simulations	1.00	345.00	345.00
Bowers, Leah	Manager	October 21, 2023	review and updating of the PPA memo and related contracts - incurred during previous lockdown period / time did not get submitted	6.80	450.00	3,060.00
Bowers, Leah	Manager	October 21, 2023	Missed time 10/10 - LLA Impairment ROC updating based on the SME and partner ROC comments - specifically around impairment indicators and asset groups	5.60	450.00	2,520.00
Bowers, Leah	Manager	October 21, 2023	Missed time 10/11 - LLA Impairment Model updating of the tickmarks within based on SME/Partner Comments	3.40	450.00	1,530.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bowers, Leah	Manager	October 21, 2023	Missed time 10/12 - LLA Impairment Model updating to include sensitizing the model for comments from SME/Parnter on key inputs and assumptions and needing to discuss the sensitivity of those key inputs	3.60	450.00	1,620.00
Bowers, Leah	Manager	October 21, 2023	Missed time 10/13 -LLA Impairment ROC updating based on add'l SME comments. LLA impairment model updating based on change in asset groups and flowing that through to the ROC.	4.90	450.00	2,205.00
Bowers, Leah	Manager	October 21, 2023	Missed time 10/14 -LLA Impairment ROC updating based on add'l SME comments. LLA impairment model updating based on EQR comments to add additional documentation on the fair values of the assets.	5.20	450.00	2,340.00
Collins, Stephen	Associate	October 21, 2023	**Missed time for week of 10/2** Performed equity roll forward	1.80	235.00	423.00
Collins, Stephen	Associate	October 21, 2023	**Missed time for week of 10/2** Began filling out audit programs for equity and EPS	1.90	235.00	446.50
Collins, Stephen	Associate	October 21, 2023	**Missed time for week of 10/2** Signed off on equity lead sheet	0.50	235.00	117.50
Collins, Stephen	Associate	October 21, 2023	**Missed time for weeks of 10/2 ** Performed equity roll forward and	3.60	235.00	846.00
Collins, Stephen	Associate	October 21, 2023	**Missed time for weeks of 10/2 and 10/9** 10/3 - 6.8 hrs. - Input and tested Cost of Sales support provided by Celsius	6.80	235.00	1,598.00
Collins, Stephen	Associate	October 21, 2023	**Missed time for weeks of 10/2 and 10/9** 10/4 - 6.5 hrs. - Input and tested Cost of Sales support provided by Celsius	6.50	235.00	1,527.50
Collins, Stephen	Associate	October 21, 2023	**Missed time for weeks of 10/2 and 10/9** 10/5 - 7.2 hrs. - Input and tested Cost of Sales support provided by Celsius	7.20	235.00	1,692.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Collins, Stephen	Associate	October 21, 2023	**Missed time for weeks of 10/2 and 10/9** 10/6 - 5.5 hrs. - Input and tested Cost of Sales support provided by Celsius	5.50	235.00	1,292.50
Collins, Stephen	Associate	October 21, 2023	**Missed time for weeks of 10/2 and 10/9** 10/9 - 6.2 hrs. - Input and tested Cost of Sales support provided by Celsius	6.20	235.00	1,457.00
Collins, Stephen	Associate	October 21, 2023	**Missed time for weeks of 10/2 and 10/9** 10/10 - 5.0 hrs. - Input and tested Cost of Sales support provided by Celsius	5.00	235.00	1,175.00
Collins, Stephen	Associate	October 21, 2023	**Missed time for weeks of 10/2 and 10/9** 10/11 - 4.8 hrs. - Input and tested Cost of Sales support provided by Celsius	4.80	235.00	1,128.00
Collins, Stephen	Associate	October 21, 2023	**Missed time for weeks of 10/2 and 10/9** 10/12 - 3.7 hrs. - Input and tested Cost of Sales support provided by Celsius	3.70	235.00	869.50
Collins, Stephen	Associate	October 21, 2023	**Missed time for week of 10/2 and 10/9** 10/3 - 1.1 hrs - Performed debt roll forward and interest expense analytic	1.10	235.00	258.50
Collins, Stephen	Associate	October 21, 2023	**Missed time for week of 10/2 and 10/9** 10/4 - .3 hrs Referenced and signed off on debt lead sheet 10/4 - .7 hrs Began filing out debt audit program	1.00	235.00	235.00
Collins, Stephen	Associate	October 21, 2023	**Missed time for week of 10/9** 10/11 - 2.3 hrs - Addressed and began clearing 2022 Advance payments comments	2.30	235.00	540.50
Hollier, Tori	Supervisor	October 21, 2023	time related to week of 9/18 9/18-- working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations	1.40	345.00	483.00
Hollier, Tori	Supervisor	October 21, 2023	time related to week of 9/18 9/19-- working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations	2.60	345.00	897.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hollier, Tori	Supervisor	October 21, 2023	time related to week of 9/18 9/20 -- working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations	3.20	345.00	1,104.00
Hollier, Tori	Supervisor	October 21, 2023	time related to week of 9/18 9/21- working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations	3.40	345.00	1,173.00
Hollier, Tori	Supervisor	October 21, 2023	time related to week of 9/18- 9/22 - working through digital asset workbook, setting up workpapers, etc.; digital asset ROC; discussing hashrates and testing approach; pool operator confirmations	2.70	345.00	931.50
Hollier, Tori	Supervisor	October 21, 2023	on the job training; week of 9/18	6.40	345.00	2,208.00
Hollier, Tori	Supervisor	October 21, 2023	misc engagement management + team discussions week of 9/18	6.20	345.00	2,139.00
Hollier, Tori	Supervisor	October 21, 2023	review of opex; week of 9/18	1.70	345.00	586.50
Hollier, Tori	Supervisor	October 21, 2023	reviewing prelim prepaids; week of 9/18	2.70	345.00	931.50
Hollier, Tori	Supervisor	October 21, 2023	walkthroughs of FA sites (east stiles, global x, rebel) + documentation FROM WEEK OF 9/18	4.40	345.00	1,518.00
Hoover, Rachel	Director	October 22, 2023	emails with team re. core/rhodium 2021 sensitivities	0.20	645.00	129.00
Loose, Russell	Senior Manager	October 22, 2023	Final review of 2022 provision and memo. Working with national on footnote presentaiton	1.50	645.00	967.50
Gonzalez, Giselle	Associate	October 23, 2023	meeting with Joel Block (status update)	0.50	235.00	117.50
Schulman, Jay	Principal	October 23, 2023	Data Analysis related to Foreman Data Reliabilty	1.00	840.00	840.00
Hill, Caleb	Associate	October 23, 2023	Memo draft wrap, reruns and discussion on Rhodium	6.40	235.00	1,504.00
Staerk, Catherine	Senior Associate	October 23, 2023	status call with whole team and client	0.60	300.00	180.00
Staerk, Catherine	Senior Associate	October 23, 2023	internal meeting wiht tori, leah, steve	1.70	300.00	510.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			internal meeting with staff on celsius			
Staerk, Catherine	Senior Associate	October 23, 2023	making/sending selections and follow ups for 2021 and 2022	2.10	300.00	630.00
Staerk, Catherine	Senior Associate	October 23, 2023	introductions and training giselle on caseware/tb imports/tb formats answering liesels questions regarding planning	2.40	300.00	720.00
Staerk, Catherine	Senior Associate	October 23, 2023	completing open planning forms in 2022 to be prep planning and general procedures for manager review	1.80	300.00	540.00
Staerk, Catherine	Senior Associate	October 23, 2023	annotating and cross referencing confirmations in 2021 and 2022	0.70	300.00	210.00
Staerk, Catherine	Senior Associate	October 23, 2023	reviewed 2 already prepared planning forms	0.30	300.00	90.00
Cronin, Chloe	Senior Associate	October 23, 2023	Worked on StakeHound and MATIC valuations	2.00	300.00	600.00
Soehartono, Ellen	Associate	October 23, 2023	COGS 2021	0.50	235.00	117.50
Soehartono, Ellen	Associate	October 23, 2023	Income Tax 2020	6.50	235.00	1,527.50
Soehartono, Ellen	Associate	October 23, 2023	General meeting	0.67	235.00	157.45
Soehartono, Ellen	Associate	October 23, 2023	internal meeting about tax	0.50	235.00	117.50
Gonzalez, Giselle	Associate	October 23, 2023	Importing and Formatting TB for Q1 2023. Q2 2023, FY 2022	5.40	235.00	1,269.00
Bowers, Leah	Manager	October 23, 2023	.5 connect with tori/cathy/steve to levelset on team goals for the week -gameplan .5 connect with liesel on payroll comments outstanding .5 connect on debt comments and questions outstanding .5 status update call with EY / Joel .5 internal status update with team to discuss status .7 discussion with tori and ey over cogs	3.20	450.00	1,440.00
Bowers, Leah	Manager	October 23, 2023	walking staff/seniors through items during the week specific to their sections	3.50	450.00	1,575.00
Bass, Liesel	Associate	October 23, 2023	help staff with tax provision tie out documentation	0.50	235.00	117.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bass, Liesel	Associate	October 23, 2023	JE documentation to complete SEC requirements	1.00	235.00	235.00
Bass, Liesel	Associate	October 23, 2023	help staff with tax provision tie out documentation	0.50	235.00	117.50
Bass, Liesel	Associate	October 23, 2023	external meeting with EY team & management for status updates	0.50	235.00	117.50
Bass, Liesel	Associate	October 23, 2023	JE documentation to complete SEC requirements	2.50	235.00	587.50
Bass, Liesel	Associate	October 23, 2023	address payroll review comments & internal meeting to discuss review comments	3.80	235.00	893.00
Bass, Liesel	Associate	October 23, 2023	address prepaid expense & prepaid hosting comments	1.25	235.00	293.75
Hoover, Rachel	Director	October 23, 2023	review rhodium/core model updates, provide further commetns	0.30	645.00	193.50
Collins, Stephen	Associate	October 23, 2023	Tax provisions for 2021 - Recalculated and tied amounts from workpaper tabs	6.30	235.00	1,480.50
Croce, Steven	Senior Manager	October 23, 2023	Reviews, internal discussions and status update calls with client	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	October 23, 2023	Reviews, internal discussions and status update calls with client	2.00	645.00	1,290.00
Hollier, Tori	Supervisor	October 23, 2023	on the job training for associates on engagement	1.50	345.00	517.50
Hollier, Tori	Supervisor	October 23, 2023	client meetings to discuss status, COGS, gross profit recalc, etc.	1.10	345.00	379.50
Hollier, Tori	Supervisor	October 23, 2023	COGS review, updating of testing approach, testing	5.80	345.00	2,001.00
Hollier, Tori	Supervisor	October 23, 2023	figuring out 2021 debt + reviewing/updating 2022 debt	0.90	345.00	310.50
Hollier, Tori	Supervisor	October 23, 2023	figuring out status, setting up meetings, emailing, communicating upwards/downwards	1.20	345.00	414.00
Schulman, Jay	Principal	October 24, 2023	Data Analysis related to Foreman Data Reliabilty	1.00	840.00	840.00
Bass, Liesel	Associate	October 24, 2023	prepaid expense testing & documentation	0.30	235.00	70.50
Bass, Liesel	Associate	October 24, 2023	understanding controls & walkthrough documentation	0.30	235.00	70.50
Towarnicke, Arlene	Principal	October 24, 2023	Internal discussion on note and sensitivities	1.00	840.00	840.00
Hill, Caleb	Associate	October 24, 2023	Sim re-runs and sensitivities	4.50	235.00	1,057.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Staerk, Catherine	Senior Associate	October 24, 2023	dropping in confirmation to 2022 and updating wp to show it	0.30	300.00	90.00
Staerk, Catherine	Senior Associate	October 24, 2023	populating confirmation control in 21 and 22	0.30	300.00	90.00
Staerk, Catherine	Senior Associate	October 24, 2023	internal meeting with staff on celsius	0.40	300.00	120.00
Staerk, Catherine	Senior Associate	October 24, 2023	reviewing APG	0.20	300.00	60.00
Staerk, Catherine	Senior Associate	October 24, 2023	completing wps in 2021 and 2022 based on follow ups received back	0.40	300.00	120.00
Staerk, Catherine	Senior Associate	October 24, 2023	training staff on importing GL to idea	1.20	300.00	360.00
Staerk, Catherine	Senior Associate	October 24, 2023	cleaning up wp per review 2022 and 2021	0.30	300.00	90.00
Staerk, Catherine	Senior Associate	October 24, 2023	cleaning up and prepping 2021 planning and general procedures for manager review	1.90	300.00	570.00
Cronin, Chloe	Senior Associate	October 24, 2023	worked on QRBO MDM memo	1.50	300.00	450.00
Soehartono, Ellen	Associate	October 24, 2023	SOC NetSuite, Insuperity, clear comments.	5.00	235.00	1,175.00
Gonzalez, Giselle	Associate	October 24, 2023	Importing and Formatting TB & GL for Q1 2023. Q2 2023, FY 2022	2.60	235.00	611.00
Stellmacher, Grant	Senior Associate	October 24, 2023	COE Blockchain & Digital Assets - Mining Revenue Analytic Block Explorer Reliability Memo	4.30	300.00	1,290.00
Siegal, Howie	Partner	October 24, 2023	1 - review of segment memo 2.4 - review of going concern	3.40	840.00	2,856.00
Regan, John	Supervisor	October 24, 2023	discussions with team, reviewing models, reviewing memo, call with Jay L.	4.40	345.00	1,518.00
Regan, John	Supervisor	October 24, 2023	re-reviewing models, rerunning sims	1.20	345.00	414.00
Bowers, Leah	Manager	October 24, 2023	reviews within the 2022 file	4.60	450.00	2,070.00
Bowers, Leah	Manager	October 24, 2023	.5 call with krista on celsius loan acquisition and testing considerations .4 call with btc alteryx team to discuss output solution .5 call with amber sarb to discuss loan acquisition testing approach.	1.40	450.00	630.00
Bass, Liesel	Associate	October 24, 2023	help staff with tax provision tie out documentation	0.70	235.00	164.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bass, Liesel	Associate	October 24, 2023	clear equity comments	0.50	235.00	117.50
Bass, Liesel	Associate	October 24, 2023	JE documentation to complete SEC requirements	3.00	235.00	705.00
Bass, Liesel	Associate	October 24, 2023	documentation update, address review comments	0.30	235.00	70.50
Bass, Liesel	Associate	October 24, 2023	help staff with tax provision tie out documentation	0.70	235.00	164.50
Bass, Liesel	Associate	October 24, 2023	clear equity comments	0.80	235.00	188.00
Bass, Liesel	Associate	October 24, 2023	JE documentation to complete SEC requirements	0.90	235.00	211.50
Bass, Liesel	Associate	October 24, 2023	documentation update, address review comments	0.50	235.00	117.50
Bass, Liesel	Associate	October 24, 2023	GL formatting for Quarter reports	1.30	235.00	305.50
Hoover, Rachel	Director	October 24, 2023	call with Arlene/Xin, discuss next steps, review variances	1.00	645.00	645.00
Davisson, Rich	Partner	October 24, 2023	discussion with audit team and review of going concern consultation	2.30	840.00	1,932.00
Collins, Stephen	Associate	October 24, 2023	Tax provisions for 2021 - Recalculated amounts from workpaper tabs	6.90	235.00	1,621.50
Croce, Steven	Senior Manager	October 24, 2023	BTC revenue, reviews	3.00	645.00	1,935.00
Hollier, Tori	Supervisor	October 24, 2023	on the job training for associates on engagement	1.90	345.00	655.50
Hollier, Tori	Supervisor	October 24, 2023	COGS review, updating of testing approach, testing	3.40	345.00	1,173.00
Hollier, Tori	Supervisor	October 24, 2023	figuring out 2021 debt + reviewing/updating 2022 debt	1.20	345.00	414.00
Hollier, Tori	Supervisor	October 24, 2023	figuring out status, setting up meetings, emailing, communicating upwards/downwards	3.10	345.00	1,069.50
Soehartono, Ellen	Associate	October 24, 2023	Income Tax 2020	3.50	235.00	822.50
Gonzalez, Giselle	Associate	October 25, 2023	meeting with Joel Block (status update)	0.50	235.00	117.50
Schulman, Jay	Principal	October 25, 2023	Documentation related to Foreman Data Reliability	1.00	840.00	840.00
Hill, Caleb	Associate	October 25, 2023	Sim sensitivities rerun	2.10	235.00	493.50
Staerk, Catherine	Senior Associate	October 25, 2023	trying to learn/review tax provision work	1.60	300.00	480.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Staerk, Catherine	Senior Associate	October 25, 2023	completing open APG forms and other forms throughout the file	4.20	300.00	1,260.00
Staerk, Catherine	Senior Associate	October 25, 2023	cleaning up and prepping 2021/22 planning and general procedures for manager review	2.20	300.00	660.00
Cronin, Chloe	Senior Associate	October 25, 2023	worked on drafting QRDO memo/ran comp search	1.00	300.00	300.00
Soehartono, Ellen	Associate	October 25, 2023	COGS 2021	2.80	235.00	658.00
Soehartono, Ellen	Associate	October 25, 2023	SEC 2300 and correction	2.50	235.00	587.50
Soehartono, Ellen	Associate	October 25, 2023	internal meeting	0.50	235.00	117.50
Gonzalez, Giselle	Associate	October 25, 2023	Q1 & Q2 Analytics	5.10	235.00	1,198.50
Stellmacher, Grant	Senior Associate	October 25, 2023	COE Blockchain & Digital Assets - Block Explorer Reliability Memo Use of a Specialist Memo	5.60	300.00	1,680.00
Regan, John	Supervisor	October 25, 2023	discussions with team, reviewing memo, reviewing models, updating memo	6.50	345.00	2,242.50
Bowers, Leah	Manager	October 25, 2023	Reviews of the 2021 CW file	2.40	450.00	1,080.00
Bowers, Leah	Manager	October 25, 2023	.5 call over internal status updates with full team for YE historical audits and Qs .2 call APM with lindsay as a continuance from prior weeks call .6 call with cathy/tori/steve on senior/manager connect to ensure aligned on game plan .5 call with EY / Joel on external status update for them	1.80	450.00	810.00
Bowers, Leah	Manager	October 25, 2023	DOCUMENTATION OF GOING CONCERN ANALYSIS AND ASSUMPTIONS USED IN MODEL	6.30	450.00	2,835.00
Bass, Liesel	Associate	October 25, 2023	JE documentation to complete SEC requirements	0.50	235.00	117.50
Bass, Liesel	Associate	October 25, 2023	external meeting with EY team & management & internal mtg for status updates	1.00	235.00	235.00
Bass, Liesel	Associate	October 25, 2023	JE documentation to complete SEC requirements	0.50	235.00	117.50
Bass, Liesel	Associate	October 25, 2023	documentation update, address review comments, reclass to long term deposits	4.90	235.00	1,151.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hill, Lindsay	Principal	October 25, 2023	Review questions	0.50	840.00	420.00
Croce, Steven	Senior Manager	October 25, 2023	reviews, calls with client and team	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	October 25, 2023	reviews, calls with client and team	4.00	645.00	2,580.00
Hollier, Tori	Supervisor	October 25, 2023	on the job training for associates on engagement	2.20	345.00	759.00
Hollier, Tori	Supervisor	October 25, 2023	client meetings to discuss status, COGS, gross profit recalc, etc.	0.50	345.00	172.50
Hollier, Tori	Supervisor	October 25, 2023	COGS review, updating of testing approach, testing	3.20	345.00	1,104.00
Hollier, Tori	Supervisor	October 25, 2023	figuring out 2021 debt + reviewing/updating 2022 debt	0.90	345.00	310.50
Soehartono, Ellen	Associate	October 25, 2023	Income Tax 2020	0.50	235.00	117.50
Hollier, Tori	Supervisor	October 25, 2023	email communication, prepping for client calls	1.30	345.00	448.50
Gonzalez, Giselle	Associate	October 26, 2023	Q2 analytics	1.80	235.00	423.00
Hill, Caleb	Associate	October 26, 2023	memo draft updates	1.20	235.00	282.00
Staerk, Catherine	Senior Associate	October 26, 2023	teach staff about Q analytics and helping them set up	2.40	300.00	720.00
Staerk, Catherine	Senior Associate	October 26, 2023	compiling/sorting through questions for 2022	2.20	300.00	660.00
Staerk, Catherine	Senior Associate	October 26, 2023	cleaning up and prepping 2022 planning and general procedures for manager review	1.30	300.00	390.00
Soehartono, Ellen	Associate	October 26, 2023	COGS 2021	3.30	235.00	775.50
Soehartono, Ellen	Associate	October 26, 2023	Equity 2022	0.80	235.00	188.00
Soehartono, Ellen	Associate	October 26, 2023	Clear comments on SOC 2021 - 2022	0.80	235.00	188.00
Gonzalez, Giselle	Associate	October 26, 2023	Q1 & Q2 Analytics	6.20	235.00	1,457.00
Siegal, Howie	Partner	October 26, 2023	2022 partner reviews on AR confirmation, prepaid expense testing workpapers, long lived asset comment clearing, operating expenses and income taxes	8.30	840.00	6,972.00
Bakir, Jinjuta	Associate	October 26, 2023	q2'23 quarterly analytics preparation	6.50	235.00	1,527.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Regan, John	Supervisor	October 26, 2023	reviewing memo, updating memo	2.00	345.00	690.00
Bowers, Leah	Manager	October 26, 2023	OBS reviews for wp completion	2.40	450.00	1,080.00
Bowers, Leah	Manager	October 26, 2023	.3 call with steve and jacob over staff switch for celsius (giselle and stephen) .5 call with stephen to discuss debt and equity comments left during my review	0.80	450.00	360.00
Bowers, Leah	Manager	October 26, 2023	DOCUMENTATION OF GOING CONCERN ROC AND ANALYSIS	5.80	450.00	2,610.00
Bass, Liesel	Associate	October 26, 2023	help staff with tax provision tie out documentation	0.70	235.00	164.50
Bass, Liesel	Associate	October 26, 2023	help staff with tax provision tie out documentation	0.70	235.00	164.50
Bass, Liesel	Associate	October 26, 2023	documentation update, address review comments	1.00	235.00	235.00
Bass, Liesel	Associate	October 26, 2023	tax provision meeting & tie out	2.00	235.00	470.00
Hoover, Rachel	Director	October 26, 2023	core/rhodium memo review and comments	3.70	645.00	2,386.50
Hoover, Rachel	Director	October 26, 2023	shifting prior time to chargecode (9/11 - 9/15 was not able to enter time due to tech issue)	1.90	645.00	1,225.50
Collins, Stephen	Associate	October 26, 2023	cleared remaining equity comments	1.20	235.00	282.00
Collins, Stephen	Associate	October 26, 2023	Cleared debt comments - Tied rollforward to FS footnote and debt agreements	2.50	235.00	587.50
Collins, Stephen	Associate	October 26, 2023	Final Analytical Procedures workpaper - Set up workpaper by linking amounts to trial balance	3.10	235.00	728.50
Croce, Steven	Senior Manager	October 26, 2023	reviews	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 26, 2023	reviews	3.00	645.00	1,935.00
Hollier, Tori	Supervisor	October 26, 2023	on the job training for associates on engagement	0.80	345.00	276.00
Hollier, Tori	Supervisor	October 26, 2023	client meetings to discuss status, COGS, gross profit recalc, etc.	0.80	345.00	276.00
Hollier, Tori	Supervisor	October 26, 2023	COGS review, updating of testing approach, testing	7.70	345.00	2,656.50
Hollier, Tori	Supervisor	October 26, 2023	figuring out 2021 debt + reviewing/updating 2022 debt	1.20	345.00	414.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hollier, Tori	Supervisor	October 26, 2023	figuring out status, setting up meetings, emailing, communicating upwards/downwards	2.10	345.00	724.50
Bass, Liesel	Associate	October 27, 2023	equity testing & documentation	0.30	235.00	70.50
Davisson, Rich	Partner	October 27, 2023	call with engagement team to talk about consultation for going concern	0.80	840.00	672.00
Staerk, Catherine	Senior Associate	October 27, 2023	internal status update / calls to set staff up on various planning/Qs	1.40	300.00	420.00
Staerk, Catherine	Senior Associate	October 27, 2023	doing research on bitcoin options	1.10	300.00	330.00
Staerk, Catherine	Senior Associate	October 27, 2023	detail testing populations dropped in by managers	5.70	300.00	1,710.00
Cronin, Chloe	Senior Associate	October 27, 2023	finished drafting MDR memo and sent off for review	1.00	300.00	300.00
Forst, Chris	Senior Associate	October 27, 2023	Revenue Analytic Data	2.00	300.00	600.00
Soehartono, Ellen	Associate	October 27, 2023	clearing comments and review	1.20	235.00	282.00
Soehartono, Ellen	Associate	October 27, 2023	Equity 2022	0.60	235.00	141.00
Soehartono, Ellen	Associate	October 27, 2023	Income Tax 2020	0.60	235.00	141.00
Soehartono, Ellen	Associate	October 27, 2023	Clear comments on SOC, discussion with In-Charge for client user matrix	1.10	235.00	258.50
Soehartono, Ellen	Associate	October 27, 2023	internal discussion progress report	0.50	235.00	117.50
Gonzalez, Giselle	Associate	October 27, 2023	Q1 & Q2 Analytics	7.80	235.00	1,833.00
Siegal, Howie	Partner	October 27, 2023	2021 partner reviews on completion of planning forms (ensuring consistency with 2022), GL completeness, related party testing, legal analysis, cash, prepaid expenses, fixed assets, cogs and opex workpapers.	8.80	840.00	7,392.00
Bakir, Jinjuta	Associate	October 27, 2023	q2'23 quarterly analytics preparation	5.70	235.00	1,339.50
Regan, John	Supervisor	October 27, 2023	Reviewing memo, sharing variances	1.40	345.00	483.00
Bowers, Leah	Manager	October 27, 2023	reviews within the 2021 CW files including understanding forms, etc.	3.40	450.00	1,530.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bowers, Leah	Manager	October 27, 2023	.5 call over BTC mined testing with alteryx team to troubleshoot output .5 call with internal team over status update and gameplan / timing .5 call with joel and EY over Stakehound updtae .6 call with rich and team over going concern comments from SME /	2.10	450.00	945.00
Bass, Liesel	Associate	October 27, 2023	documentation update, address review comments	0.90	235.00	211.50
Bass, Liesel	Associate	October 27, 2023	internal mtg for status updates	0.70	235.00	164.50
Bass, Liesel	Associate	October 27, 2023	clear equity comments	0.70	235.00	164.50
Bass, Liesel	Associate	October 27, 2023	documentation update, address review comments	1.30	235.00	305.50
Hoover, Rachel	Director	October 27, 2023	review update memo, additional edits, emails	1.00	645.00	645.00
Collins, Stephen	Associate	October 27, 2023	Final Analytical Procedures workpaper - Linked amounts to trial balance and updated descriptions of change	7.50	235.00	1,762.50
Croce, Steven	Senior Manager	October 27, 2023	reviews	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 27, 2023	reviews, going concern and bankruptcy discussion with SME	4.00	645.00	2,580.00
Hollier, Tori	Supervisor	October 27, 2023	on the job training for associates on engagement	1.30	345.00	448.50
Hollier, Tori	Supervisor	October 27, 2023	client meetings to discuss status, COGS, gross profit recalc, etc.	0.90	345.00	310.50
Hollier, Tori	Supervisor	October 27, 2023	figuring out status, setting up meetings, emailing, communicating upwards/downwards	1.30	345.00	448.50
Blice, Joe	Partner	October 28, 2023	checking clearance of EQR comments on planning section, review of various planning workpapers.	0.50	840.00	420.00
Blice, Joe	Partner	October 28, 2023	EQR review of LLA impairment analysis workpapers.	3.00	840.00	2,520.00
Blice, Joe	Partner	October 29, 2023	EQR of certain 4100, 4200 and 4600 workpapers	2.00	840.00	1,680.00
Blice, Joe	Partner	October 29, 2023	EQR of 1000 and 3000 workpapers.	1.50	840.00	1,260.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Bowers, Leah	Manager	October 29, 2023	Review of debt APG / debt leadsheet / and review of hte debt rollforward including adding in the schedules, reclaculating the btc loan items and gain/loss on repayment	3.20	450.00	1,440.00
Croce, Steven	Senior Manager	October 29, 2023	reviews	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	October 29, 2023	reviews	2.00	645.00	1,290.00
Hollier, Tori	Supervisor	October 29, 2023	senior review of JE testing	2.00	345.00	690.00
Staerk, Catherine	Senior Associate	October 30, 2023	meeting with tori leah steve, meeting with the EQR, meeting with Howie and the whole team, meetings with the 2 new staff on the job	2.70	300.00	810.00
Staerk, Catherine	Senior Associate	October 30, 2023	reviewing and fixing/tying the SDF forms	2.30	300.00	690.00
Staerk, Catherine	Senior Associate	October 30, 2023	game planning for the last week before we are planning on issuing for things that the 4 staff working through the files can do	1.10	300.00	330.00
Staerk, Catherine	Senior Associate	October 30, 2023	wrapping up detail testing in 2022 and then adding other addition testing to the 2021 wp	3.00	300.00	900.00
LaDue, Christopher	Principal	October 30, 2023	VS concurring review of QRDO memo; comments and edits for VS team	0.60	840.00	504.00
Soehartono, Ellen	Associate	October 30, 2023	COGS 2021 clear comments.	0.50	235.00	117.50
Soehartono, Ellen	Associate	October 30, 2023	Final analytical procedure	2.00	235.00	470.00
Gonzalez, Giselle	Associate	October 30, 2023	Q1 & Q2 file	8.00	235.00	1,880.00
Blice, Joe	Partner	October 30, 2023	discussing EQR points with engagement team.	0.50	840.00	420.00
Bowers, Leah	Manager	October 30, 2023	fairness reviews within the 2021 caseware file	1.60	450.00	720.00
Bowers, Leah	Manager	October 30, 2023	.8 meeting with Joel / Stout / RSM VS team / RSM AT to discuss valuation questions and approach. .5 internal meeting with Tori / Cathy / Nazim / Steve to discuss status of file between seniors/managers and set a gameplan .5 meeting with internal team (staff through sr manager) to	2.50	450.00	1,125.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			figure out priorities, questions team has over open items/comments, game plan for staff. .7 meeting with EQR on questions that came up during his review specific to LLA Impairment / going concern, file status, etc.			
Bowers, Leah	Manager	October 30, 2023	.6 meeting with Audit team (Steve, Tori, Nazim,) and Grant and Chris over status of the BTC analytics that were performed over foreman hashrate and lukka data for 2022 and 2021	0.60	450.00	270.00
Bowers, Leah	Manager	October 30, 2023	Internal meeting with Steve, Cathy, and Nazim to update Nazim on the status of Fixed Assets and final procedures to be performed for 2022 and 2021 audit procedures.	0.40	450.00	180.00
Bass, Liesel	Associate	October 30, 2023	internal status cal	0.50	235.00	117.50
Croce, Steven	Senior Manager	October 30, 2023	reviews, call with client and stout, BTC testing, internal meetings	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	October 30, 2023	reviews, call with client and stout, BTC testing, internal meetings	4.00	645.00	2,580.00
Hollier, Tori	Supervisor	October 30, 2023	misc engagement management (discuss status with team, make game plan for week, emails, etc.	1.70	345.00	586.50
Hollier, Tori	Supervisor	October 30, 2023	discussing FS tie out with staff, going over examples	0.70	345.00	241.50
Hollier, Tori	Supervisor	October 30, 2023	BTC analytics, revenue/impairment testing, investigating differences and documenting	9.30	345.00	3,208.50
Hollier, Tori	Supervisor	October 30, 2023	service fee expense allocation testing/tie out	1.20	345.00	414.00
Gonzalez, Giselle	Associate	October 31, 2023	meeting with Joel Block (status update)	0.20	235.00	47.00
Murray, Mark	Senior Manager	October 31, 2023	Required Subject Matter Expert Consultation (Digital Assets) - FY21 Audit	0.25	645.00	161.25
Murray, Mark	Senior Manager	October 31, 2023	Required Subject Matter Expert Consultation (Digital Assets) - FY22 Audit	0.25	645.00	161.25

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Staerk, Catherine	Senior Associate	October 31, 2023	planning forms in Q1	0.30	300.00	90.00
Staerk, Catherine	Senior Associate	October 31, 2023	status update with client team	0.60	300.00	180.00
Staerk, Catherine	Senior Associate	October 31, 2023	talking with leah about deposits on miners, job feedback for staff, setting up the FS tie outs, setting up Q1, FA call with nazim	3.20	300.00	960.00
Staerk, Catherine	Senior Associate	October 31, 2023	looking through the option rollforward and support tabs to come up with best testing approach	0.40	300.00	120.00
Staerk, Catherine	Senior Associate	October 31, 2023	making open items and tying the wp to the SDF form in 2021	1.20	300.00	360.00
Staerk, Catherine	Senior Associate	October 31, 2023	ticking and tying the open items discussed with nazim	1.50	300.00	450.00
Staerk, Catherine	Senior Associate	October 31, 2023	reviewing planning/admin forms in Q1 and JE testing in 2021	1.90	300.00	570.00
Cronin, Chloe	Senior Associate	October 31, 2023	worked on drafting Stakehound and MATIC memos	2.00	300.00	600.00
Soehartono, Ellen	Associate	October 31, 2023	Final analytical procedure	5.50	235.00	1,292.50
Gonzalez, Giselle	Associate	October 31, 2023	Q1 & Q2 file	7.80	235.00	1,833.00
Bowers, Leah	Manager	October 31, 2023	.7 - External Status update with Joel and EY team + discussion with EY over questions .5 - Celsius discussion over revenue analytics with Grant and Mark Murray - SME	1.20	450.00	540.00
Bass, Liesel	Associate	October 31, 2023	service fee allocation tie out	2.75	235.00	646.25
Bass, Liesel	Associate	October 31, 2023	external status call	0.50	235.00	117.50
Bass, Liesel	Associate	October 31, 2023	clear comments in equity	1.00	235.00	235.00
Bass, Liesel	Associate	October 31, 2023	completeness testing--quickbooks to netsuite completeness tie out	2.25	235.00	528.75
Croce, Steven	Senior Manager	October 31, 2023	BTC testing, reviews, call with client	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	October 31, 2023	BTC testing, reviews, call with client	3.00	645.00	1,935.00
Hollier, Tori	Supervisor	October 31, 2023	internal status update	0.50	345.00	172.50
Hollier, Tori	Supervisor	October 31, 2023	misc engagement management (discuss status with team, make	2.40	345.00	828.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			game plan for week, emails, etc.			
Hollier, Tori	Supervisor	October 31, 2023	discussing FS tie out with staff, going over examples	1.50	345.00	517.50
Hollier, Tori	Supervisor	October 31, 2023	BTC analytics, revenue/impairment testing, investigating differences and documenting	4.70	345.00	1,621.50
Staerk, Catherine	Senior Associate	November 1, 2023	setting up the prelim SARA analytic file of accounts we are testing and caseware linking dropping in admin docs completing admin forms for new engagements	3.90	300.00	1,170.00
Hollier, Tori	Supervisor	November 1, 2023	investigating COGS adjustment, reviewing testwork	0.90	345.00	310.50
Hollier, Tori	Supervisor	November 1, 2023	BTC rollforward, analytics, cash from sales testing, clearing comments	5.50	345.00	1,897.50
Hollier, Tori	Supervisor	November 1, 2023	training staff on various areas around audit including final analytics, quarterly analytics, financial statement tie out	2.30	345.00	793.50
Hollier, Tori	Supervisor	November 1, 2023	meetings to discuss adjustments, alt procedures over confirms not received, timeline, open items, status	1.50	345.00	517.50
Iqbal, Nazim	Manager	November 1, 2023	Internal meeting, client meetings, reviews, training team members, discussing approach with team on fixed assets, deposit on miners, revenue etc.	6.00	450.00	2,700.00
Hollier, Tori	Supervisor	November 1, 2023	communication with team regarding status and open items, sending emails, etc	0.70	345.00	241.50
Hollier, Tori	Supervisor	November 1, 2023	revenue testing for bitcoin mining, formatting testwork, recalc, etc.	4.70	345.00	1,621.50
Schulman, Jay	Principal	November 1, 2023	working through foreman data	1.00	840.00	840.00
Stellmacher, Grant	Senior Associate	November 1, 2023	COE - Blockchain & Digital Assets Finalization of 2022 BTC Mining Analytic & 2021 BTC Mining Analytic - Finalization of Technical Ethereum Self-Staking Memo	6.50	300.00	1,950.00
Hermesen, Cassie	Associate	November 1, 2023	***missed time** Disclosure procedures (10/30)	1.30	235.00	305.50
Hermesen, Cassie	Associate	November 1, 2023	***missed time** FS Tie Out (10/31)	4.50	235.00	1,057.50
Hermesen, Cassie	Associate	November 1, 2023	***missed time** (11/1) FS tie out	8.25	235.00	1,938.75

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Staerk, Catherine	Senior Associate	November 1, 2023	team meeting about FA testing approach and overall finish line goals	1.20	300.00	360.00
Cole, Monique	Principal	November 1, 2023	.6 - PPA. 1 - Revenue. 1.9 - Impairment	3.50	840.00	2,940.00
Staerk, Catherine	Senior Associate	November 1, 2023	going over planning forms in the Qs with new staff on the job and how to complete them	3.10	300.00	930.00
Hermesen, Cassie	Associate	November 1, 2023	Monday 10/30: APG's, clear comments	5.25	235.00	1,233.75
Gonzalez, Giselle	Associate	November 1, 2023	Quarterly analytics- received IS analytics from client	8.50	235.00	1,997.50
Soehartono, Ellen	Associate	November 1, 2023	Final Analytical Procedure 2021 (7.67 hrs) and (0.83 hrs internal meeting)	8.50	235.00	1,997.50
Staerk, Catherine	Senior Associate	November 1, 2023	post call working through support, cleaning up documentation, cross referencing to other FS line items	4.30	300.00	1,290.00
Hill, Caleb	Associate	November 1, 2023	Call regarding scoe - 2023 update wouldn't need CFI	0.50	235.00	117.50
Bass, Liesel	Associate	November 1, 2023	internal status meeting	0.50	235.00	117.50
Crismyre, Michael	Senior Director	November 1, 2023	Review of appraisal relative to business combination	2.00	690.00	1,380.00
Cronin, Chloe	Senior Associate	November 1, 2023	Drafted report for MATIC and Stakehound	1.00	300.00	300.00
Bass, Liesel	Associate	November 1, 2023	JE completeness testing for QB to NS transition	3.50	235.00	822.50
Bowers, Leah	Manager	November 1, 2023	Financial statement review procedures including sending comments	2.40	450.00	1,080.00
Bass, Liesel	Associate	November 1, 2023	Q2 2023 file prep including fixed asset rollforward, tax provision, lease rollforward, equity rollforward, and debt rollforward	9.40	235.00	2,209.00
Croce, Steven	Senior Manager	November 1, 2023	status calls with EY and client, internal calls to understand proper Q presentation under dual standards, reviews, end letter drafts	2.00	645.00	1,290.00
Regan, John	Supervisor	November 1, 2023	Methodology discussion	0.30	345.00	103.50
Staerk, Catherine	Senior Associate	November 2, 2023	reviews in the file behind the staff	1.40	300.00	420.00
Hollier, Tori	Supervisor	November 2, 2023	investigating COGS adjustment, reviewing testwork, includes time not input for 10/31	2.20	345.00	759.00
Hollier, Tori	Supervisor	November 2, 2023	training staff on various areas around audit including final analytics, quarterly analytics, financial statement tie out,	3.20	345.00	1,104.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			includes time not input for 10/31			
Iqbal, Nazim	Manager	November 2, 2023	Internal meeting, client meetings, reviews, training team members, discussing approach with team on fixed assets, deposit on miners, revenue etc.	5.00	450.00	2,250.00
Hollier, Tori	Supervisor	November 2, 2023	communication with team regarding status and open items, sending emails, etc	0.50	345.00	172.50
Hollier, Tori	Supervisor	November 2, 2023	revenue testing for bitcoin mining, formatting testwork, recalcing, etc. includes time not input for 10/31	5.70	345.00	1,966.50
Stellmacher, Grant	Senior Associate	November 2, 2023	COE - Blockchain & Digital Assets Vendor Node Data Reliability Testing	4.20	300.00	1,260.00
Hermesen, Cassie	Associate	November 2, 2023	FS tie out	7.00	235.00	1,645.00
Staerk, Catherine	Senior Associate	November 2, 2023	internal status updates with howie, steve, nazim, leah, tori	1.50	300.00	450.00
Staerk, Catherine	Senior Associate	November 2, 2023	going through FS tie outs with the staff and how to complete them	2.70	300.00	810.00
Staerk, Catherine	Senior Associate	November 2, 2023	reviewing disclosure checklist and starting to complete completion in 2021	2.10	300.00	630.00
Gonzalez, Giselle	Associate	November 2, 2023	Trial balance, Disclosure Procedures, Disclosure checklist, Checklist for Form 10-Q for Smaller Reporting Companies, Review Procedures Related to Internal controls	7.60	235.00	1,786.00
Staerk, Catherine	Senior Associate	November 2, 2023	cleaning up and re documenting planning forms based off feedback recieved	0.70	300.00	210.00
Soehartono, Ellen	Associate	November 2, 2023	Final analytical procedures 2021.	6.00	235.00	1,410.00
Minich, Zach	Senior Associate	November 2, 2023	comparing nomad data to foreman for reliability	5.00	300.00	1,500.00
Bass, Liesel	Associate	November 2, 2023	review comments for tax provision, full review of file, and JE testing	3.00	235.00	705.00
Cardone, John	Senior Director	November 2, 2023	EQR of digital assets workpapers	2.00	690.00	1,380.00
Koznek, Xin	Director	November 2, 2023	core/rhodium review memo and model	1.00	645.00	645.00
Hill, Caleb	Associate	November 2, 2023	Memo draft/edits wrap-up	0.40	235.00	94.00
Cronin, Chloe	Senior Associate	November 2, 2023	Drafted report for MATIC and Stakehound	1.50	300.00	450.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Loose, Russell	Senior Manager	November 2, 2023	Finalize Tax Provision and Memo	4.00	645.00	2,580.00
Bowers, Leah	Manager	November 2, 2023	Clearing / completing comments throughout the file from EQR / SME	1.80	450.00	810.00
Bowers, Leah	Manager	November 2, 2023	LLA Impairment ROC comments/ analysis comments from SME and EQR. updating analysis for the change in impairment dates.	6.90	450.00	3,105.00
Bass, Liesel	Associate	November 2, 2023	tax provision review with senior	2.60	235.00	611.00
Blice, Joe	Partner	November 2, 2023	EQR of mining revenue workpapers.	1.00	840.00	840.00
Croce, Steven	Senior Manager	November 2, 2023	hashrate analytics, EQR live review, bitcoin transactions, end letters, internal meetings and personnel training	8.00	645.00	5,160.00
Regan, John	Supervisor	November 2, 2023	Reviewing memo, call with Xin	1.00	345.00	345.00
Hollier, Tori	Supervisor	November 3, 2023	BTC rollforward, analytics, cash from sales testing, clearing comments	5.30	345.00	1,828.50
Hollier, Tori	Supervisor	November 3, 2023	training staff on various areas around audit including final analytics, quarterly analytics, financial statement tie out, includes time not input for 10/31	3.70	345.00	1,276.50
Staerk, Catherine	Senior Associate	November 3, 2023	FS tie outs - looking for why there were variances and tying it together	0.60	300.00	180.00
Hermesen, Cassie	Associate	November 3, 2023	FS Tie Out	4.00	235.00	940.00
Iqbal, Nazim	Manager	November 3, 2023	Internal meeting, client meetings, reviews, training team members, discussing approach with team on fixed assets, deposit on miners, revenue etc.	6.00	450.00	2,700.00
Hollier, Tori	Supervisor	November 3, 2023	revenue testing for bitcoin mining, formatting testwork, recalc, etc.	2.30	345.00	793.50
Staerk, Catherine	Senior Associate	November 3, 2023	status call for end of week	0.60	300.00	180.00
Cole, Monique	Principal	November 3, 2023	Impairment	0.50	840.00	420.00
Staerk, Catherine	Senior Associate	November 3, 2023	training staff on retain/how to enter tiem	0.30	300.00	90.00
Staerk, Catherine	Senior Associate	November 3, 2023	teaching staff about cash flow tie out and various other completion forms	2.70	300.00	810.00
Staerk, Catherine	Senior Associate	November 3, 2023	reviewing disclosure checklist and starting to complete completion in 2022	2.20	300.00	660.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Gonzalez, Giselle	Associate	November 3, 2023	Interim financials tie out	7.10	235.00	1,668.50
Soehartono, Ellen	Associate	November 3, 2023	Financial analytical procedures, SOC, Internal meeting.	3.00	235.00	705.00
Minich, Zach	Senior Associate	November 3, 2023	comparing nomad data to foreman for reliability	2.00	300.00	600.00
Towarnicke, Arlene	Principal	November 3, 2023	Read and comment on memo	2.10	840.00	1,764.00
Crismyre, Michael	Senior Director	November 3, 2023	SME consultation	0.50	690.00	345.00
Bass, Liesel	Associate	November 3, 2023	address review comments throughout the whole file, in every section	8.00	235.00	1,880.00
Blice, Joe	Partner	November 3, 2023	checking in cleared review comments	0.50	840.00	420.00
Koznek, Xin	Director	November 3, 2023	review memo comments	0.50	645.00	322.50
Bass, Liesel	Associate	November 3, 2023	internal status meeting	0.50	235.00	117.50
Hoover, Rachel	Director	November 3, 2023	memo diucsssions and edits	0.50	645.00	322.50
Bowers, Leah	Manager	November 3, 2023	Clearing / completing comments throughout the file from EQR / SME	1.50	450.00	675.00
Bowers, Leah	Manager	November 3, 2023	LLA Impairment ROC comments/ analysis comments from SME and EQR. updating analysis for the change in impairment dates.	7.20	450.00	3,240.00
Blice, Joe	Partner	November 3, 2023	Checking in cleared review comments.	0.50	840.00	420.00
Croce, Steven	Senior Manager	November 3, 2023	discussions with BTC SME, revenue testing, reviews, internal discussions and client meetings	6.00	645.00	3,870.00
Regan, John	Supervisor	November 3, 2023	reviewing memo, updating memo, discussions with AT	1.00	345.00	345.00
Cole, Monique	Principal	November 4, 2023	Impairment	0.80	840.00	672.00
Iqbal, Nazim	Manager	November 4, 2023	**missed time** (10/16) Manager Reviews and internal meetings	4.00	450.00	1,800.00
Iqbal, Nazim	Manager	November 4, 2023	**missed time** (10/18) Calls with internal meetings regarding BTC pricing and gain/loss, internal meetings, and client meetings	6.00	450.00	2,700.00
Iqbal, Nazim	Manager	November 4, 2023	**missed time** (10/20) Calls with internal meetings regarding BTC pricing and gain/loss	2.00	450.00	900.00
Iqbal, Nazim	Manager	November 4, 2023	**missed time** (10/23) NewCo valuation discussions, managre review of internal valuation memos	3.00	450.00	1,350.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Iqbal, Nazim	Manager	November 4, 2023	**missed time** (10/25) Manager Reviews and internal meetings	6.00	450.00	2,700.00
Iqbal, Nazim	Manager	November 4, 2023	**missed time** (10/31) Discussions with national blockchain and digital assets team regarding strategy and internal memos on revenue and custody, Review of preliminary revenue memos	3.00	450.00	1,350.00
Siegal, Howard	Partner	November 4, 2023	clearing LLA impairment comments in ROC and discussion with SME regarding those comments	3.80	840.00	3,192.00
Cole, Monique	Principal	November 5, 2023	Impairment	0.50	840.00	420.00
Croce, Steven	Senior Manager	November 5, 2023	review and letters	2.00	645.00	1,290.00
Croce, Steven	Senior Manager	November 6, 2023	review Q2	3.00	645.00	1,935.00
Hermesen, Cassie	Associate	November 6, 2023	Final Analytic (1.0) FS Tie Out (7.0)	8.00	235.00	1,880.00
Cole, Monique	Principal	November 6, 2023	Revenue - 0.6; Impairment - 1.9	2.50	840.00	2,100.00
Staerk, Catherine	Senior Associate	November 6, 2023	clearing legal comments in 2021 and 2022	2.30	300.00	690.00
Hollier, Tori	Supervisor	November 6, 2023	internal discussions, emails, admin for engagement	1.70	345.00	586.50
Hollier, Tori	Supervisor	November 6, 2023	clearing SME comments, doing additional documentation, discussing intangibles/btc revenue with team	9.30	345.00	3,208.50
Staerk, Catherine	Senior Associate	November 6, 2023	completion and clearing planning comments in the 2022 file	6.50	300.00	1,950.00
Gonzalez, Giselle	Associate	November 6, 2023	Interim financials tie out (excel)	7.50	235.00	1,762.50
Soehartono, Ellen	Associate	November 6, 2023	Internal status meeting and SOC - section 2300 SEC for each service organization.	2.50	235.00	587.50
Stellmacher, Grant	Senior Associate	November 6, 2023	COE - Blockchain & Digital Assets - Data Reliability Testing - Revenue Calculation	3.51	300.00	1,053.00
Minich, Zach	Senior Associate	November 6, 2023	conversation with engagement team regarding data reliability on foreman	0.50	300.00	150.00
Staerk, Catherine	Senior Associate	November 6, 2023	clearing comments in 2022 and 2021 file	0.80	300.00	240.00
Staerk, Catherine	Senior Associate	November 6, 2023	reviewing completion and final analytics in 21 and 22	1.60	300.00	480.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Siegal, Howard	Partner	November 6, 2023	Review 2021 and 2022 BTC analytics 2.5 Reviewed lukka reliability memo 0.9 Reviewed hashrate analytics 3.3 block explorer memo 1 cash to BTC testing 0.7 Impairment testing 1.5 tax provision reviews 2.2 final deliverables review and completion procedures 1.7	13.80	840.00	11,592.00
Iqbal, Nazim	Manager	November 6, 2023	Internal Meetings, Client Meetings, Reviews, calls with SME, addressing comments	8.00	450.00	3,600.00
Iqbal, Nazim	Manager	November 6, 2023	Reviewing Revenue, Hashrate analytics, calls with SME	4.00	450.00	1,800.00
Murray, Mark	Senior Manager	November 6, 2023	SME consultation	3.50	645.00	2,257.50
Bass, Liesel	Associate	November 6, 2023	address review comments throughout the entire file	8.00	235.00	1,880.00
Blice, Joe	Partner	November 6, 2023	EQR procedures related to journal entries, cryptocurrency, completion workpapers, and checking in cleared comments.	3.50	840.00	2,940.00
Croce, Steven	Senior Manager	November 6, 2023	review, help team with comments, internal meetings, meetings with EY on financial statement changes and overall status update, completion items	4.00	645.00	2,580.00
Koznek, Xin	Director	November 6, 2023	final review comments for core & rhodium	1.10	645.00	709.50
Hill, Caleb	Associate	November 6, 2023	Memo Finalization, Doc Retention	0.60	235.00	141.00
Bowers, Leah	Manager	November 6, 2023	internal meetings to go through comments/talk through status / finalizing file items and comments	1.50	450.00	675.00
Lancaster, Barbara	Director	November 6, 2023	team check-in	0.25	645.00	161.25
LaDue, Christopher	Principal	November 6, 2023	VS concurring review of Stout Risius Ross Stakehound, MATIC, and DOT discount calculations review memo	0.80	840.00	672.00
Loose, Russell	Senior Manager	November 6, 2023	Updates to Tax Provision 2 - Making Changes to Tax Provision to Account for Changes 1 - Updating Tax Memo 1.5 - Including additional documentation and reconciling BTC Gain Loss	4.50	645.00	2,902.50
Murray, Mark	Senior Manager	November 6, 2023	SME consultation	3.50	645.00	2,257.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Olsen, Deborah	CDP Processor Senior	November 6, 2023	proof and draft	4.50	260.00	1,170.00
Blice, Joe	Partner	November 6, 2023	EQR procedures related to revenue, expense allocation, income tax, completion documents and deliverables. Reading revised FS.	3.50	840.00	2,940.00
Croce, Steven	Senior Manager	November 6, 2023	review, help team with comments, internal meetings, meetings with EY on financial statement changes and overall status update, completion items	6.00	645.00	3,870.00
Blice, Joe	Partner	November 7, 2023	first pass through June 30 Q file and related financial statement draft.	2.50	840.00	2,100.00
Staerk, Catherine	Senior Associate	November 7, 2023	reimporting updated tbs, setting up/reviewing analytics	2.30	300.00	690.00
Staerk, Catherine	Senior Associate	November 7, 2023	clearing comments in the 2022 file for AR	0.60	300.00	180.00
Staerk, Catherine	Senior Associate	November 7, 2023	clearing comments in planning in the 2022 file	0.30	300.00	90.00
Forst, Chris	Senior Associate	November 7, 2023	Ownership and Custody Understanding Memos and Mining Revenue Analytic Review	2.00	300.00	600.00
Staerk, Catherine	Senior Associate	November 7, 2023	filling out CDs and MWs in the applicable forms and making sure it tied to the reports in 21 and 22	2.90	300.00	870.00
Hermesen, Cassie	Associate	November 7, 2023	FS Tie Out	7.00	235.00	1,645.00
Staerk, Catherine	Senior Associate	November 7, 2023	various meetings throughout the day with Ryan hurley, steve, nazim, tori, leah	3.60	300.00	1,080.00
Cole, Monique	Principal	November 7, 2023	Revenue - .4; Impairment .6	1.00	840.00	840.00
Staerk, Catherine	Senior Associate	November 7, 2023	clearing completion comments in the 2021 and 2022 file	1.40	300.00	420.00
Gonzalez, Giselle	Associate	November 7, 2023	Interim financials tie out (pdf)	7.90	235.00	1,856.50
Soehartono, Ellen	Associate	November 7, 2023	internal meeting, SOC 2300 SEC for each entity.	3.50	235.00	822.50
Stellmacher, Grant	Senior Associate	November 7, 2023	COE - Blockchain & Digital Assets - Data Reliability Testing - Revenue Calculation - Revenue Analytic - Internal Team Meeting	4.33	300.00	1,299.00
Hurley, Ryan	Partner	November 7, 2023	SME review of Digital Asset Matters	4.00	840.00	3,360.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Siegal, Howard	Partner	November 7, 2023	Journal Entry reviews 0.9 SOC report readthroughs 2.7 process control reviews on revenue, PPE and intangibles 1.2 fixed assets reviews 4.3 Fahrenheit audit file review 2.5 Q2 analytics file review 4	15.60	840.00	13,104.00
Staerk, Catherine	Senior Associate	November 7, 2023	reviewing open things in the Q2 2023 file	1.30	300.00	390.00
Hollier, Tori	Supervisor	November 7, 2023	internal discussions, emails, admin for engagement	2.60	345.00	897.00
Hollier, Tori	Supervisor	November 7, 2023	clearing SME comments, doing additional documentation, discussing intangibles/btc revenue with team	9.40	345.00	3,243.00
Iqbal, Nazim	Manager	November 7, 2023	Internal Meetings, Client Meetings, Reviews, calls with SME, addressing comments	6.00	450.00	2,700.00
Iqbal, Nazim	Manager	November 7, 2023	Reviewing Revenue, Hashrate analytics, calls with SME	8.00	450.00	3,600.00
Bass, Liesel	Associate	November 7, 2023	addressing review comments throughout the file	5.50	235.00	1,292.50
Blice, Joe	Partner	November 7, 2023	Checking in cleared comments, responding to team questions.	0.50	840.00	420.00
Croce, Steven	Senior Manager	November 7, 2023	discuss final tax items with tax reviewer, discussion with SME on bitcoin and revenue, reviews, additional work over hashrate, energy bills, BTC analytics	6.00	645.00	3,870.00
Hill, Caleb	Associate	November 7, 2023	Finalization/DocuSign	0.30	235.00	70.50
Bowers, Leah	Manager	November 7, 2023	internal meetings to go through comments/talk through status / finalizing file items and comments	1.50	450.00	675.00
Loose, Russell	Senior Manager	November 7, 2023	Updates to Tax Provision 1 - Including final changes to tax provision 1 - updating memo / documentation	2.00	645.00	1,290.00
Davisson, Rich	Partner	November 7, 2023	Time related to bankruptcy, going concern, and segments. Required consultations by the national office.	1.30	840.00	1,092.00
Bass, Liesel	Associate	November 7, 2023	addressing review comments throughout the file	2.50	235.00	587.50
Blice, Joe	Partner	November 7, 2023	Checking in comments	0.50	840.00	420.00
Croce, Steven	Senior Manager	November 7, 2023	discuss final tax items with tax reviewer, discussion with SME on bitcoin and revenue, reviews, additional work over	8.00	645.00	5,160.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
			hashrate, energy bills, BTC analytics			
Staerk, Catherine	Senior Associate	November 8, 2023	clearing planning comments, reviewing/fixing the analytics for QoQ, reviewing equity, answering questions related to the liabilities subject to compromise for the tax provision, reviewing FA	6.30	300.00	1,890.00
Bass, Liesel	Associate	November 8, 2023	fixed asset rollforward with new TB & schedule, tax provision with new TB, address review comments, draft letters, completion workpapers in the 9000s section	10.00	235.00	2,350.00
Soehartono, Ellen	Associate	November 8, 2023	Trial balance Q3-2023	2.00	235.00	470.00
Croce, Steven	Senior Manager	November 8, 2023	review Q2	3.00	645.00	1,935.00
Forst, Chris	Senior Associate	November 8, 2023	Custody and Ownership documentation review	1.00	300.00	300.00
Hermesen, Cassie	Associate	November 8, 2023	FS Tie Out	1.50	235.00	352.50
Staerk, Catherine	Senior Associate	November 8, 2023	various meetings with mark murray, ryan hurley, grant, howie, steve, nazim, leah, tori and staff	4.10	300.00	1,230.00
Cole, Monique	Principal	November 8, 2023	Impairment	0.50	840.00	420.00
Hermesen, Cassie	Associate	November 8, 2023	Clear legal comments	1.00	235.00	235.00
Staerk, Catherine	Senior Associate	November 8, 2023	clearing cd completion comments in 22 and 21	0.70	300.00	210.00
Gonzalez, Giselle	Associate	November 8, 2023	Interim financial tie out Blockchain/Blockchair Independence Certification	7.20	235.00	1,692.00
Stellmacher, Grant	Senior Associate	November 8, 2023	COE - Blockchain & Digital Assets - Custody Understanding Memo Updates - Review of Audit Logs	3.68	300.00	1,104.00
Minich, Zach	Senior Associate	November 8, 2023	Mining data analysis & evidence gatherin	6.00	300.00	1,800.00
Hurley, Ryan	Partner	November 8, 2023	SME review of Digital Asset Matters	3.00	840.00	2,520.00
Hein, Deb	CDP Processor Lead	November 8, 2023	Proof and finalize Independence Communication and planning letter	0.70	260.00	182.00
Hermesen, Cassie	Associate	November 8, 2023	Lukka BTC support	3.25	235.00	763.75
Hollier, Tori	Supervisor	November 8, 2023	answering questions and reviewing quarterly work performed by staff	1.20	345.00	414.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hollier, Tori	Supervisor	November 8, 2023	internal discussions, emails, admin for engagement	2.50	345.00	862.50
Hollier, Tori	Supervisor	November 8, 2023	clearing SME comments, doing additional documentation, discussing intangibles/btc revenue with team	11.50	345.00	3,967.50
Iqbal, Nazim	Manager	November 8, 2023	Internal Meetings, Client Meetings, Reviews, calls with SME, addressing comments	8.00	450.00	3,600.00
Iqbal, Nazim	Manager	November 8, 2023	Reviewing Revenue, Hashrate analytics, calls with SME	4.00	450.00	1,800.00
Murray, Mark	Senior Manager	November 8, 2023	SME consultation	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	November 8, 2023	reviews, additional discussion and work session with SME, bitcoin and revenue work, analytical procedures enhancements, call with Celsius for Fireblocks	8.00	645.00	5,160.00
Bowers, Leah	Manager	November 8, 2023	internal meetings to go through comments/talk through status / finalizing file items and comments	1.50	450.00	675.00
Loose, Russell	Senior Manager	November 8, 2023	Updates to Tax Provision 1 - Finalizing docuementation and tax provision	1.00	645.00	645.00
Murray, Mark	Senior Manager	November 8, 2023	SME consultation	4.00	645.00	2,580.00
Davisson, Rich	Partner	November 8, 2023	I'm related to reviewing consultation for going concern and bankruptcy	1.10	840.00	924.00
Croce, Steven	Senior Manager	November 8, 2023	reviews, additional discussion and work session with SME, bitcoin and revenue work, analytical procedures enhancements, call with Celsius for Fireblocks	8.00	645.00	5,160.00
Bass, Liesel	Associate	November 9, 2023	lease schedule, fixed asset rollforward, tie out to the financial statements	1.70	235.00	399.50
Staerk, Catherine	Senior Associate	November 9, 2023	reviewing debt, leases, fs, doing completion, clearing comments, tying the fs workbook to our tb	8.20	300.00	2,460.00
Forst, Chris	Senior Associate	November 9, 2023	Ownership Micro testing walk through with client and updated expanded documentation and scope for custody understanding and ownership memo + review and submission for final review.	4.00	300.00	1,200.00
Staerk, Catherine	Senior Associate	November 9, 2023	meetings with tori about helping clear the SMEs revenue btc comments, meetings with staff to set them up and answer their questions	2.30	300.00	690.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Staerk, Catherine	Senior Associate	November 9, 2023	helping clear revenue comments/tracing transactions to the blockchain	2.10	300.00	630.00
Gonzalez, Giselle	Associate	November 9, 2023	Q3 Balance Sheet analytics Determination of additional review procedures	8.50	235.00	1,997.50
Stellmacher, Grant	Senior Associate	November 9, 2023	COE - Blockchain & Digital Assets - Finalization of Data Reliability Testing - Finalization of Block Explorer & Balance Checker Memo - Finalization of 2021 Revenue Analytic	4.20	300.00	1,260.00
Hurley, Ryan	Partner	November 9, 2023	SME review of Digital Asset Matters	4.00	840.00	3,360.00
Hermesen, Cassie	Associate	November 9, 2023	Revenue support: sending/receiving address for txhash	2.25	235.00	528.75
Staerk, Catherine	Senior Associate	November 9, 2023	senior signing off in fahrenheit	0.60	300.00	180.00
Bowers, Leah	Manager	November 9, 2023	Clearing / completing comments throughout the file from EQR	1.50	450.00	675.00
Bowers, Leah	Manager	November 9, 2023	Clearing / completing comments throughout the file from EQR	0.50	450.00	225.00
Murray, Mark	Senior Manager	November 9, 2023	SME consultation	4.00	645.00	2,580.00
Bowers, Leah	Manager	November 9, 2023	Clearing / completing comments throughout the file from EQR	1.50	450.00	675.00
Hollier, Tori	Supervisor	November 9, 2023	answering questions and reviewing quarterly work performed by team members	3.30	345.00	1,138.50
Hollier, Tori	Supervisor	November 9, 2023	internal discussions, emails, admin for engagement	2.60	345.00	897.00
Hollier, Tori	Supervisor	November 9, 2023	clearing SME comments, doing additional documentation, discussing intangibles/btc revenue with team	9.60	345.00	3,312.00
Iqbal, Nazim	Manager	November 9, 2023	Internal Meetings, Client Meetings, Reviews, calls with SME, addressing comments	8.00	450.00	3,600.00
Croce, Steven	Senior Manager	November 9, 2023	reviews, discussions with EY and management, continuing to work through hashrate, energy bills, BTC testing, revenue, completion and letters, call with celsius for fireblocks and more wallet custody procedures	8.00	645.00	5,160.00
Bowers, Leah	Manager	November 9, 2023	internal meetings to go through comments/talk through status / finalizing file items and comments	1.50	450.00	675.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Iqbal, Nazim	Manager	November 9, 2023	Reviewing Revenue, Hashrate analytics, calls with SME	4.00	450.00	1,800.00
Loose, Russell	Senior Manager	November 9, 2023	2 - Research of Capital versus Ordinary gain treatment on BTC disposals	2.00	645.00	1,290.00
Murray, Mark	Senior Manager	November 9, 2023	SME consultation	4.00	645.00	2,580.00
Croce, Steven	Senior Manager	November 9, 2023	reviews, discussions with EY and management, continuing to work through hashrate, energy bills, BTC testing, revenue, completion and letters, call with celsius for fireblocks and more wallet custody procedures	8.00	645.00	5,160.00
Hermesen, Cassie	Associate	November 9, 2023	Q3 GL formatting/import	5.75	235.00	1,351.25
		TOTALS:		2,755.29		1,114,714.70

EXHIBIT A2
TOTAL FEE APPLICATION AND RETENTION DETAIL
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Durkin, Nicole	Partner	August 11, 2023	Discuss conflicts and retention app and coordination of next steps with counsel	0.50	840.00	420.00
Mowery, Catherine	Conflicts Manager Senior	August 14, 2023	Performing a conflict search in response to a bankruptcy filing	3.00	300.00	900.00
Durkin, Nicole	Partner	August 14, 2023	Call with Kirkland to discuss retention; Call with Howie to discuss next steps; Revise and organize conflicts and coordinate with conflicts team	1.30	840.00	1,092.00
Mowery, Catherine	Conflicts Manager Senior	August 15, 2023	Performing a conflict search in response to a bankruptcy filing	2.00	300.00	600.00
Curtis, Troy	Conflicts Specialist	August 15, 2023	Performing a conflict search in response to Bankruptcy filing	7.00	140.00	980.00
Curtis, Troy	Conflicts Specialist	August 16, 2023	Performing a conflict search in response to Bankruptcy filing.	7.00	140.00	980.00
Durkin, Nicole	Partner	August 17, 2023	Discussion with Kirkland regarding retention and conflicts process	0.50	840.00	420.00
Curtis, Troy	Conflicts Specialist	August 17, 2023	Performing a conflict search in response to Bankruptcy filing.	7.00	140.00	980.00
Curtis, Troy	Conflicts Specialist	August 18, 2023	Performing a conflict search in response to Bankruptcy filing	7.00	140.00	980.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Jones, Camille	Independence Conflicts Manager	August 21, 2023	Final review of 1st Bankruptcy Search	1.00	450.00	450.00
Curtis, Troy	Conflicts Specialist	August 21, 2023	Performing a conflicts search in response to Bankruptcy filing.	7.50	140.00	1,050.00
Iqbal, Nazim	Manager	August 24, 2023	Meeting with Howie, Steve, and Leah regarding conflict check for the retention application	0.50	450.00	225.00
Jones, Camille	Independence Conflicts Manager	August 25, 2023	Final review of 2nd Bankruptcy Search	1.00	450.00	450.00
Iqbal, Nazim	Manager	August 28, 2023	Conflict Check for retention application. Over 300 hits total. Initial research takes approximately 4 minutes per hit. Total of 100 hits x 4 minutes = 400 minutes = 6.7 Hours	6.70	450.00	3,015.00
Iqbal, Nazim	Manager	August 29, 2023	Conflict Check for retention application. Over 300 hits total. Initial research takes approximately 4 minutes per hit. Total of 80 hits x 4 minutes = 320 minutes = 5.4 hours	5.40	450.00	2,430.00
Iqbal, Nazim	Manager	August 30, 2023	Conflict Check for retention application. Over 300 hits total. Initial research takes approximately 4 minutes per hit. Total of 70 hits x 4 minutes = 280 minutes = 4.7hours	4.70	450.00	2,115.00
Iqbal, Nazim	Manager	August 31, 2023	30 min meeting with Nicole Durkin to discuss Retention Application and related schedules.	0.50	450.00	225.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Iqbal, Nazim	Manager	August 31, 2023	Follow-ups with leaders regarding conflict check for retention application	0.70	450.00	315.00
Durkin, Nicole	Partner	August 31, 2023	Discussion with the Howie and Nazim regarding retention submission; review of retention app	0.80	840.00	672.00
Bowers, Leah	Manager	September 2, 2023	2 hours - Celsius conflict checks resolutions .5 - update meeting with nazim and steve over remaining conflicts checks	3.00	450.00	1,350.00
Iqbal, Nazim	Manager	September 8, 2023	Conflict check follow-ups for last few remaining conflicts.	0.50	450.00	225.00
Croce, Steven	Senior Manager	September 17, 2023	Time throughout August related to client acceptance matters due to bankruptcy - CLEAR completion, discussions with NORM and Legal, conflicts checks, and other due diligence procedures.	8.00	645.00	5,160.00
		TOTALS:		75.60		25,034.00

EXHIBIT A3
SUMMARY OF TOTAL FEES
FORM 10 SERVICES FOR RSM US LLP
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Jacobson, Scott	Director	September 27, 2023	planning meeting EL to discuss need for machinery and equipment appraisal team	1.00	645.00	645.00
Oreilly, Brendan	Associate	October 2, 2023	Edited QL and made DCF	2.00	235.00	470.00
Zavoronkova, Irina	Principal	October 2, 2023	ASC 350 review - scoping meeting	0.50	840.00	420.00
Regan, John	Supervisor	October 2, 2023	Prep + Call with Client's Specialist	1.30	345.00	448.50
Doherty, Shailey	Senior Associate	October 2, 2023	Had meeting with Gabriele to go over the Celsius model, discussed some changes and updates to make, discussed memo documentation, set up meeting w/Mike for tomorrow	1.10	300.00	330.00
Ballock, Jacob	Associate	October 2, 2023	Nomad Procurement – 2 Physical Nomads	4.00	235.00	940.00
Oreilly, Brendan	Associate	October 3, 2023	Created memo	2.00	235.00	470.00
Regan, John	Supervisor	October 3, 2023	walkthrough with Jack, walkthrough with Caleb, gameplanning Project Management	2.20	345.00	759.00
Koznek, Xin	Director	October 4, 2023	call with team for additional questions to client	0.50	645.00	322.50
Khaydarov, Timur	Manager	October 6, 2023	ASC 350 memo review (1st round)	1.00	450.00	450.00
Zavoronkova, Irina	Principal	October 6, 2023	ASC 350 review - management's analysis review and RSM questions	0.75	840.00	630.00
Micciche, Thomas	Supervisor	October 6, 2023	Review Stout report	0.20	345.00	69.00
Oreilly, Brendan	Associate	October 9, 2023	Updated memo, validated equipment lease data, updated model and memo again	3.00	235.00	705.00
Regan, John	Supervisor	October 9, 2023	APM + Prep	0.80	345.00	276.00
Hoover, Rachel	Director	October 9, 2023	fresh start audit - prep and APM	0.80	645.00	516.00
Micciche, Thomas	Supervisor	October 9, 2023	Review/edit Rhodium Enterprises common stock ASC 820 memo for September 2021 valuation	4.00	345.00	1,380.00
Micciche, Thomas	Supervisor	October 9, 2023	Audit planning meeting	0.50	345.00	172.50

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Koznek, Xin	Director	October 9, 2023	APM + Prep for fresh start audit	0.75	645.00	483.75
Oreilly, Brendan	Associate	October 10, 2023	Updated model and memo	1.00	235.00	235.00
Regan, John	Supervisor	October 11, 2023	review of model discussion with Team	2.00	345.00	690.00
Regan, John	Supervisor	October 12, 2023	Reviewing Core model, discussions with Team, developing questions	4.50	345.00	1,552.50
Bowers, Leah	Manager	October 12, 2023	Celsius Stout Valuation Call to connect stout and RSM VS and provide information on the valuations. / Celsius Status call update external with Celsius and EY	1.40	450.00	630.00
Iqbal, Nazim	Manager	October 12, 2023	Valuation call with RSM Valuation and External Valuation team for Celsius (Stout)	2.50	450.00	1,125.00
Micciche, Thomas	Supervisor	October 12, 2023	Valuation call with Stout/Celsius	1.00	345.00	345.00
Koznek, Xin	Director	October 12, 2023	call with team brainstorming on modeling questions	1.20	645.00	774.00
Khaydarov, Timur	Manager	October 13, 2023	PBC/docs revuiew	1.00	450.00	450.00
Oreilly, Brendan	Associate	October 13, 2023	Updated model and memo, ran GPC screen	2.00	235.00	470.00
Siegal, Howie	Partner	October 13, 2023	read through and reviewed the valuations and methodology for freshstart accounting related to alternative investments and loan portfolio	3.00	840.00	2,520.00
Siegal, Howie	Partner	October 17, 2023	Valuation specialist scoping call 0.5 Readthrough of stout valuation report for alternative investments 6.2	6.70	840.00	5,628.00
Croce, Steven	Senior Manager	October 17, 2023	NewCo valuations, internal call	3.00	645.00	1,935.00
Micciche, Thomas	Supervisor	October 17, 2023	Scope confirmation meeting with Audit Team	0.50	345.00	172.50
Lancaster, Barbara	Director	October 18, 2023	BV team discussions, emails w/ AT to clarify scope	1.00	645.00	645.00
Zavoronkova, Irina	Principal	October 18, 2023	concurring partner review - memo	1.25	840.00	1,050.00
Micciche, Thomas	Supervisor	October 18, 2023	Review investments in VS scope and prepare questions for Stout	1.00	345.00	345.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Micciche, Thomas	Supervisor	October 18, 2023	Review investments in VS scope and prepare questions for Stout	0.50	345.00	172.50
Oreilly, Brendan	Associate	October 19, 2023	Updated memo	0.50	235.00	117.50
Hill, Caleb	Associate	October 19, 2023	Missed time 10/3 - Celsius Core document review & modeling	4.00	235.00	940.00
Hill, Caleb	Associate	October 19, 2023	Missed time 10/4 - Celsius Core modeling	3.10	235.00	728.50
Hill, Caleb	Associate	October 19, 2023	Missed time 10/5 - Celsius Core modeling, questions , drafts	5.20	235.00	1,222.00
Hill, Caleb	Associate	October 19, 2023	Missed time 10/6 - Celsius Core document review & modeling	2.00	235.00	470.00
Hill, Caleb	Associate	October 19, 2023	Missed time 10/10 - Celsius Core meting - 1.0 hrs 10/10 - Celsius Core model corrections - 1.5 hrs.	2.50	235.00	587.50
Hill, Caleb	Associate	October 19, 2023	Missed time 10/11 - Celsius Core check-in	0.80	235.00	188.00
Hill, Caleb	Associate	October 19, 2023	Missed time 10/12 - Celsius Core memo	3.10	235.00	728.50
Siegal, Howie	Partner	October 19, 2023	valuation meeting on 805 for fresh start accounting 0.7 call with SEC on preclearance 0.5	1.20	840.00	1,008.00
Zavoronkova, Irina	Principal	October 19, 2023	audit planning meeting - PPA review	1.00	840.00	840.00
Johnson, Luke	Manager	October 19, 2023	REVS APM	0.30	450.00	135.00
Croce, Steven	Senior Manager	October 19, 2023	Valuations discussion	2.00	645.00	1,290.00
Micciche, Thomas	Supervisor	October 19, 2023	ASC 805 audit planning meeting	0.50	345.00	172.50
Oreilly, Brendan	Associate	October 20, 2023	Finished memo	0.50	235.00	117.50
Zavoronkova, Irina	Principal	October 20, 2023	ASC 360 memo - concurring review	0.25	840.00	210.00
Hoover, Rachel	Director	October 20, 2023	calls with Arlene, Xin, JM. Call with Steven, Review models and provide comments for edits.	4.30	645.00	2,773.50
Crismyre, Michael	Senior Director	October 23, 2023	Review of Stout valuation report	2.00	690.00	1,380.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Oreilly, Brendan	Associate	October 23, 2023	Sent out memo for signing, and uploaded signed memo	0.50	235.00	117.50
Oreilly, Brendan	Associate	October 23, 2023	Audit Planning Meeting for NewCo	0.50	235.00	117.50
Wei, Chris	Senior Associate	October 23, 2023	troubleshoot template and workflow, generate output and documentation, internal meeting	4.00	300.00	1,200.00
Roper, David	Manager	October 23, 2023	read report, assigned staff	2.00	450.00	900.00
Stonyte, Gabriele	Associate	October 23, 2023	Drafting model; Meeting with PM on status update	1.85	235.00	434.75
Zavoronkova, Irina	Principal	October 23, 2023	ASC 350 review - planning meeting: memo / documentation and procedures	0.75	840.00	630.00
Hill, Lindsay	Principal	October 23, 2023	Internal calls	1.00	840.00	840.00
Hoover, Rachel	Director	October 23, 2023	review models, provide comments re updates to team, call with Caleb, emails with Steven	2.80	645.00	1,806.00
Cook, Tanner	Senior Associate	October 23, 2023	questions for Loans and EFH loans	1.50	300.00	450.00
Micciche, Thomas	Supervisor	October 23, 2023	ASC 805 scope confirmation meeting and review questions for Stout re: alternative investments review	1.50	345.00	517.50
Khaydarov, Timur	Manager	October 23, 2023	VS regroup- scope discussion	0.50	450.00	225.00
Lewey, Andrew	Senior Associate	October 24, 2023	corroboration	2.50	300.00	750.00
Staerk, Catherine	Senior Associate	October 24, 2023	created testing wp for 2022 , dropped in information from the 6 coutns performed, created count instruction documentation	3.60	300.00	1,080.00
Wei, Chris	Senior Associate	October 24, 2023	troubleshoot template, generate output, meetings	2.00	300.00	600.00
Siegal, Howie	Partner	October 24, 2023	review of preclearance staking memo	0.80	840.00	672.00
Hill, Lindsay	Principal	October 24, 2023	Internal call	0.50	840.00	420.00
Micciche, Thomas	Supervisor	October 24, 2023	Review/edit alternative investments' price and volatility pulls/models/calculations, update call with team, finalize questions for Stout	4.00	345.00	1,380.00
Khaydarov, Timur	Manager	October 24, 2023	Call with solution set leader - confirming scope assumption for the 805 review	0.50	450.00	225.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Koznek, Xin	Director	October 24, 2023	internal call discuss variances and next steps	0.75	645.00	483.75
Koznek, Xin	Director	October 24, 2023	fresh start scoping and approach	0.75	645.00	483.75
Lewey, Andrew	Senior Associate	October 25, 2023	corroboration, modelling	4.00	300.00	1,200.00
Lancaster, Barbara	Director	October 25, 2023	Review questions to Stout and AT	0.75	645.00	483.75
Hoover, Rachel	Director	October 25, 2023	fresh start discussion	0.90	645.00	580.50
Croce, Steven	Senior Manager	October 25, 2023	valuations	1.00	645.00	645.00
Micciche, Thomas	Supervisor	October 25, 2023	Review/edit market data pull memo for QRDO	1.00	345.00	345.00
Lewey, Andrew	Senior Associate	October 26, 2023	corroboration, modelling	6.00	300.00	1,800.00
Roper, David	Manager	October 26, 2023	reviewed model with staff, sent follow ups	2.00	450.00	900.00
Hoover, Rachel	Director	October 26, 2023	Shifting prior time to chargecode. (10/19-10/24 I was not able to enter time due to tech issue)	2.00	645.00	1,290.00
Micciche, Thomas	Supervisor	October 26, 2023	Finalize market data pull memo for QRDO	0.50	345.00	172.50
Crismyre, Michael	Senior Director	October 27, 2023	Review of Stout workpapers re:valuation	1.00	690.00	690.00
Lewey, Andrew	Senior Associate	October 27, 2023	modelling, review with team, market analysis	6.00	300.00	1,800.00
Wei, Chris	Senior Associate	October 27, 2023	meeting, fix template	1.00	300.00	300.00
Roper, David	Manager	October 27, 2023	draft memo review, reviewed with director	1.00	450.00	450.00
Croce, Steven	Senior Manager	October 27, 2023	connect with EY on valuations	1.00	645.00	645.00
Koznek, Xin	Director	October 27, 2023	core/rhodium memos review	3.40	645.00	2,193.00
Wei, Chris	Senior Associate	October 30, 2023	fix template, documentation	1.00	300.00	300.00
Regan, John	Supervisor	October 30, 2023	Fresh start call with Client and update w team	1.60	345.00	552.00
Hill, Lindsay	Principal	October 30, 2023	Call with specialist	1.00	840.00	840.00
Hoover, Rachel	Director	October 30, 2023	call with stout/client, follow up questions, call with team	1.50	645.00	967.50
Micciche, Thomas	Supervisor	October 30, 2023	Valuation call with Stout/Celsius	1.00	345.00	345.00
Khaydarov, Timur	Manager	October 30, 2023	Call with client/AT/appraiser to verify scope (FV used)	0.50	450.00	225.00
Micciche, Thomas	Supervisor	October 31, 2023	Review Stout's responses to questions and review/edit alternative investments' DLOM memos	4.00	345.00	1,380.00
Micciche, Thomas	Supervisor	November 1, 2023	Review final memo	2.00	345.00	690.00

Professional	Position	Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Hoover, Rachel	Director	November 1, 2023	review responses, emails with BV, call with BV, emails with AT	0.90	645.00	580.50
Lancaster, Barbara	Director	November 1, 2023	BV/CFI discussion on Rhodium scope	0.50	645.00	322.50
Jacobson, Scott	Director	November 1, 2023	Concurring review for ME valuation specialist memo and analysis	2.00	645.00	1,290.00
Hollier, Tori	Supervisor	November 2, 2023	BTC roll for quarters	3.70	345.00	1,276.50
Hoover, Rachel	Director	November 2, 2023	diussess with team	0.50	645.00	322.50
Hoover, Rachel	Director	November 3, 2023	emails with AT	0.10	645.00	64.50
Siegal, Howard	Partner	November 3, 2023	form 10 reviews	6.70	840.00	5,628.00
Croce, Steven	Senior Manager	November 3, 2023	valuation other investments	2.00	645.00	1,290.00
Davisson, Rich	Partner	November 6, 2023	Review of form 10	2.30	840.00	1,932.00
Hoover, Rachel	Director	November 7, 2023	emails with Steve	0.30	645.00	193.50
Blice, Joe	Partner	November 7, 2023	Reading Form 10	1.50	840.00	1,260.00
Blice, Joe	Partner	November 8, 2023	first pass through Fahrenheit audit workpapers.	2.50	840.00	2,100.00
Siegal, Howard	Partner	November 8, 2023	on calls with team clearing comments on revenue analytics and using power invoices to derive wattage for analytical inputs.	7.40	840.00	6,216.00
Micciche, Thomas	Supervisor	November 9, 2023	Finalize final memo	0.50	345.00	172.50
Siegal, Howard	Partner	November 9, 2023	1 hour call with EY and Mining network to do additional wallet verification on fireblocks. 4 hours for additional calls with ryan hurley, nazim iqbal and Steve Croce reworking the revenue analytics	5.50	840.00	4,620.00
Croce, Steven	Senior Manager	November 9, 2023	final reviews and completion items	2.00	645.00	1,290.00
TOTAL				208.05		101,820.75

EXHIBIT A4
SUMMARY OF TOTAL FEES
NEWCO SERVICES FOR RSM US LLP
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

Professional	Position	Transaction Date	Billable Transaction Memo	Hours	Rate	Billable Amount
Croce, Steven	Senior Manager	October 23, 2023	set up and planning of NewCo file	3.00	645.00	1,935.00
Croce, Steven	Senior Manager	October 24, 2023	set up and planning of NewCo file, valuation consults and discussions	6.00	645.00	3,870.00
TOTAL				9.00		5,805.00

EXHIBIT B
EXPENSE SUMMARY FOR RSM US LLP
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

Category	Exhibit B
Out of Pocket Expenses	32,003.70
GRAND TOTAL	32,003.70

EXHIBIT B1
TOTAL EXPENSE DETAIL FOR RSM US LLP
CELSIUS MINING LLC
August 1, 2023 through November 9, 2023

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Staerk, Catherine	Senior Associate	September 6, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 staying in CA for client travel	1,120.65
Bank Corp. - One Card Program, US	N/A	September 11, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 SIEGAL/HOWARD 0855238217 Fee	4.12
Bank Corp. - One Card Program, US	N/A	September 11, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 SIEGAL/HOWARD DTW - SNA - DTW 7995059283	959.07
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 HOLLIER/TORI NICOLE 0855347548 Fee	4.12
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/25/2023 HOLLIER/TORI NICOLE 0855373395 Fee	4.12
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/22/2023 HOLLIER/TORI NICOLE SNA - AUS 7995354655	350.33
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 COLLINS/STEPHEN MICHAEL AUS - SNA 7995354736	335.07

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/22/2023 COLLINS/STEPHEN MICHAEL SNA - AUS 7995354737	350.33
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 COLLINS/STEPHEN MICHAEL 0855377029 Fee	4.12
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/20/2023 BOWERS/LEAH CATHRYN 0855377033 Fee	4.12
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/29/2023 HOLLIER/TORI NICOLE SNA - AUS 7995354730	220.98
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/25/2023 HOLLIER/TORI NICOLE AUS - SNA 7995354729	322.01
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 HOLLIER/TORI NICOLE AUS - SNA 7995354653	335.07
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 BASS/LIESEL JANAE 0855373381 Fee	4.12

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 BASS/LIESEL JANAE AUS - SNA - AUS 7995354715	657.07
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/20/2023 BOWERS/LEAH CATHRYN SNA - DFW 7995354739	308.90
Bank Corp. - One Card Program, US	N/A	September 13, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 BASS/LIESEL JANAE 0855373389 Fee	4.12
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/12/2023 Breakfast for celsius in person re-audit workshop	13.00
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/13/2023 Breakfast for celsius in person re-audit workshop	9.80
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/14/2023 Breakfast for celsius in person re-audit workshop	10.79
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/15/2023 Breakfast for Celsius in person re-audit workshop	18.64
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 Hotel for Celsius re-audits in person workshops	318.55
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/12/2023 Hotel for Celsius re-audits in person workshops	406.55
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/13/2023 Hotel for Celsius re-audits in person workshops	417.55
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/14/2023 Hotel for Celsius re-audits in person workshops	274.55

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 incidentals - drink purchase at airport	5.00
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 Lunch for in person Celsius re-audits workshop	44.19
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/13/2023 Dinner for Celsius in person re-audit workshop	43.10
Bass, Liesel	Associate	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	09/14/2023 Dinner for Celsius in person re-audit workshops	34.85
Bank Corp. - One Card Program, US	N/A	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 MCGREGOR/ERIN ROSE AUS - SNA - AUS 7996138273	657.07
Bank Corp. - One Card Program, US	N/A	September 15, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/18/2023 MCGREGOR/ERIN ROSE 0855485588 Fee	4.12
Bank Corp. - One Card Program, US	N/A	September 19, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/25/2023 BASS/LIESEL JANA E 0855653483 Fee	4.12
Bank Corp. - One Card Program, US	N/A	September 19, 2023	Out of Pocket Expenses	Supplier Invoice	Airfare 09/25/2023 BASS/LIESEL JANA E AUS - SNA - DFW - AUS 7996588237	683.78
Bowers, Leah	Manager	September 20, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 hotel stay in OC for Celsius onsite	1,175.00
Bowers, Leah	Manager	September 20, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 Uber trip to airport in austin	53.95

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Bowers, Leah	Manager	September 20, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 Uber to client site from airport in OC	41.72
Bowers, Leah	Manager	September 20, 2023	Out of Pocket Expenses	Supplier Invoice	09/19/2023 Uber from client office to RSM office	54.92
Bowers, Leah	Manager	September 20, 2023	Out of Pocket Expenses	Supplier Invoice	09/19/2023 Uber trip for team from RSM OC Office to Dinner near hotel	63.20
Bowers, Leah	Manager	September 20, 2023	Out of Pocket Expenses	Supplier Invoice	09/19/2023 Lunch for team at client site in OC	201.11
Bowers, Leah	Manager	September 20, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 uber to airport from client site	37.63
Bowers, Leah	Manager	September 20, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 Uber from dinner to hotel	73.31
Bass, Liesel	Associate	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/21/2023 Coffee for Celsius re-audits in person workshop	8.20
Bass, Liesel	Associate	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/19/2023 Coffee for Celsius re-audits in person workshop	8.20
Bass, Liesel	Associate	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 Celsius re-audits in person workshops	566.05
Bass, Liesel	Associate	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/19/2023 Celsius re-audits in person workshops	632.05
Bass, Liesel	Associate	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 Celsius re-audits in person workshops	621.05
Bass, Liesel	Associate	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 Snacks & in office drinks at the EY office for Celsius re-audits in person workshop	5.00
Bass, Liesel	Associate	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 Water at Austin airport, traveling to Celsius re-audits in person workshop	5.00

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Bass, Liesel	Associate	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/21/2023 Water at Irvine airport traveling home from Celsius re-audits in person workshop	5.00
Hollier, Tori	Supervisor	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/14/2023 hotel for on-site work; room service on thursday night	46.37
Hollier, Tori	Supervisor	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 hotel for on-site work lodging	1,524.87
Hollier, Tori	Supervisor	September 21, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 Hotel for Stephen Collins (staff) as his card was having read error	1,578.70
McGregor, Erin	Senior Associate	September 23, 2023	Out of Pocket Expenses	Supplier Invoice	09/21/2023 Breakfast while in California for Celsius audit.	8.00
McGregor, Erin	Senior Associate	September 23, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 Breakfast before flight to California for Celsius engagement.	5.94
McGregor, Erin	Senior Associate	September 23, 2023	Out of Pocket Expenses	Supplier Invoice	09/22/2023 Snack at Irvine airport before flight	11.83
McGregor, Erin	Senior Associate	September 23, 2023	Out of Pocket Expenses	Supplier Invoice	09/22/2023 Lunch at Irvine airport.	12.92
McGregor, Erin	Senior Associate	September 23, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 Uber to airport in Austin.	40.64
McGregor, Erin	Senior Associate	September 23, 2023	Out of Pocket Expenses	Supplier Invoice	09/21/2023 Lunch for team at EY office. Those included were Tori Hollier, Stephen Collins, Nazim Iqbal, and Steve Croce - all RSM employees.	144.49
McGregor, Erin	Senior Associate	September 23, 2023	Out of Pocket Expenses	Supplier Invoice	09/22/2023 Uber to Irvine airport.	13.99
McGregor, Erin	Senior Associate	September 23, 2023	Out of Pocket Expenses	Supplier Invoice	09/22/2023 Hotel stay for trip - 9/18 through 9/22.	2,374.20
Siegal, Howard	Partner	September 26, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 breakfast at airport on way to celsius fieldwork review	11.27

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Siegal, Howard	Partner	September 26, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 lunch at airport upon landing in CA for celsius workpaper review	14.69
Siegal, Howard	Partner	September 26, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 travel on the 20th from hotel to airport and then from DTW back to my home. concluded the visit to CFO and EY in Irvine for Celsius reviews	123.72
Siegal, Howard	Partner	September 26, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 celsius trip tor ewiev workpapers and be on site with EY and CFO of Celsius. travel from home to DTW, DTW to EY	146.13
Siegal, Howard	Partner	September 26, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 2 night stay in irvine to be with CFO of Celsius, RSM audit team and EY audit readiness team	838.00
Siegal, Howard	Partner	September 26, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 2 night stay in irvine to be with CFO of Celsius, RSM audit team and EY audit readiness team	1.30
Siegal, Howard	Partner	September 26, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 2 night stay in irvine to be with CFO of Celsius, RSM audit team and EY audit readiness team	83.80
Bass, Liesel	Associate	September 27, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 Celsius re-audits in person workshop	373.55
Bass, Liesel	Associate	September 27, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 Celsius re-audits in person workshop	406.55
Bass, Liesel	Associate	September 27, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 Water & snacks for Celsius re-audits in person workshop	5.00
Bass, Liesel	Associate	September 27, 2023	Out of Pocket Expenses	Supplier Invoice	09/27/2023 Water & snacks for Celsius re-audits in person workshop	5.00

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Bass, Liesel	Associate	September 28, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 Travel to hotel from celsius re-audits in person workshop	14.93
Bass, Liesel	Associate	September 28, 2023	Out of Pocket Expenses	Supplier Invoice	09/27/2023 Travel to airport from celsius re-audits in person workshop	40.72
Bass, Liesel	Associate	September 28, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 individual dinner for celsius re-audits in person workshop as approved by manager Nazim Iqball and Senior Manager Steve Croce	23.26
Bank Corp. - One Card Program, US	N/A	October 2, 2023	Out of Pocket Expenses	Supplier Invoice	09/22/2023 Client travel for Celsius Mining, LLC	1,755.00
Bass, Liesel	Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/27/2023 Team lunch for celsius re-audits in person workshop	104.80
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/29/2023 Hotel for 2 weeks in CA for Celsius Mining	2,874.60
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/17/2023 Uber to airport	74.01
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/19/2023 Uber to OC RSM Office	15.97
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 Uber to OC RSM Office	21.71
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 Uber for team to OC RSM Office	21.93
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 Uber for team back to Hotel from OC RSM Office	19.78
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/27/2023 Uber for Team to OC RSM Office	21.51
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/29/2023 Uber to airport	8.93

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/29/2023 Uber from Airport	89.28
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/17/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/19/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/21/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/22/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/23/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/24/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/27/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/28/2023 max reimbursement for waters	5.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/29/2023 max reimbursement for waters	5.00

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/17/2023 per diem for day	50.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 per diem for breakfast	13.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/19/2023 per diem for breakfast	13.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 per diem for breakfast and dinner	36.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/21/2023 per diem for breakfast and dinner	36.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/22/2023 per diem for day	50.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/23/2023 per diem for day	50.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/24/2023 per diem for day	50.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 per diem for breakfast	13.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 per diem for dinner	23.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/27/2023 per diem for dinner	23.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/28/2023 per diem for dinner	23.00
Croce, Steven	Senior Manager	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/29/2023 per diem for day	50.00
Hollier, Tori	Supervisor	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 In California for Celsius audits	1,436.78

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Hollier, Tori	Supervisor	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 in California for Celsius audits	2,242.20
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/28/2023 team lunch at client site office	99.13
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 uber to airport for client travel	18.99
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/29/2023 uber home from airport for client travel	42.38
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/28/2023 breakfast at client	8.00
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 uber from airport to hotel for client travel	12.97
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/29/2023 lunch at airport on way home for first flight	12.47
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/29/2023 dinner at airport during layover on way home from client	14.02
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 lunch at client site	22.63
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/12/2023 breakfast on 9/12	11.84
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/13/2023 breakfast on 9/13	13.38
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 uber from apartment to austin airport	20.03
Staerk, Catherine	Senior Associate	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/14/2023 uber home from the austin airport	31.92
Bank Corp. - One Card Program, US	N/A	October 4, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 hotel by client site	1,428.20

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 Client Engagement - Breakfast	5.25
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/15/2023 Client engagement - dinner	14.15
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/21/2023 Client engagement - Breakfast	5.95
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/22/2023 Client engagement - breakfast	9.40
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/27/2023 Client engagement - Breakfast	5.95
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	10/02/2023 Client engagement - dinner	24.50
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 Client engagement - Travel	31.72
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/12/2023 Client engagement - Travel	26.49
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/14/2023 Client engagement - Travel	26.61
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 Client engagement - Travel	18.23
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/19/2023 Client engagement - Travel	26.67
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 Client engagement - Travel	33.68
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/21/2023 Client engagement - Travel	29.13
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 Client engagement - Travel	35.42

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 Client engagement - Travel	14.95
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/27/2023 Client engagement - Travel	27.38
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/06/2023 Client engagement - Dinner	30.00
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/11/2023 Client engagement - Lunch	25.86
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/12/2023 Team Dinner	321.29
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 Client engagement - lunch	53.62
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/25/2023 Client Engagement - Team Dinner	409.62
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 Client engagement - Team Breakfast	79.51
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/26/2023 Client Engagement - Team Lunch	116.65
Iqbal, Nazim	Manager	October 7, 2023	Out of Pocket Expenses	Supplier Invoice	09/29/2023 Client engagement - dinner	30.00
NON-TIME CHARGE VENDOR	N/A	October 10, 2023	Out of Pocket Expenses	Supplier Invoice	CAPITAL CONFIRMS 08/28/23-09/14/23	74.62
NON-TIME CHARGE VENDOR	N/A	October 10, 2023	Out of Pocket Expenses	Supplier Invoice	CAPITAL CONFIRMS 08/28/23-09/14/23	37.31
Bowers, Leah	Manager	October 22, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 dinner in airport travel back from irvine - flight was delayed	76.56
Bowers, Leah	Manager	October 22, 2023	Out of Pocket Expenses	Supplier Invoice	09/18/2023 airplane wif to work on board	15.00

Professional	Position	Transaction Date	Task	Transaction Source	Billable Transaction Memo	Billable Amount
Bowers, Leah	Manager	October 22, 2023	Out of Pocket Expenses	Supplier Invoice	09/17/2023 check bag fee for travel to orange county	30.00
Bowers, Leah	Manager	October 22, 2023	Out of Pocket Expenses	Supplier Invoice	09/20/2023 bag fee for flight out of OC	30.00
Bank Corp. - One Card Program, US	N/A	November 9, 2023	Out of Pocket Expenses	Supplier Invoice	11/01/2023 business meal in office	85.48
				TOTAL:		32,003.70

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re: : Chapter 11
CELSIUS NETWORK LLC, et al., : Case No. 22-10964 (MG)
:
Debtors.² : (Jointly Administered)
----- X

FINAL FEE APPLICATION OF RSM US LLP FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR CERTAIN AUDIT SERVICES FOR THE
FINAL PERIOD FROM AUGUST 1, 2023 THROUGH
NOVEMBER 9, 2023

Pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, and in accordance with that certain *Order Granting Debtors' Application for Entry of an Order under Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-2 Authorizing the Debtors to Employ and Retain RSM US LLP, Effective as of the Petition Date of July 13, 2022, to Provide Certain Audit Services* [Docket No. 3487] (the "**RSM Retention Order**") and that certain *Order Establishing Procedures for Interim Compensation and Reimbursement of Professionals* [Docket No. 372] (the "**Interim Compensation Order**"), the firm of RSM US LLP (hereinafter "**RSM**") hereby moves the United States Bankruptcy Court for the Southern District of New York (the "**Court**") for reasonable compensation for professional audit services rendered to the above-captioned debtors and debtors-in-possession (collectively, the "**Debtors**") in the amount of \$1,247,374.45 together with reimbursement for actual and necessary expenses incurred in the amount of \$32,003.70, for the final period commencing August 1, 2023 through and including November 9, 2023 (the "**Final Fee Period**"). In support of this Final Application, RSM respectfully represents as follows:

BACKGROUND

On July 13, 2022 (the “**Petition Date**”), each of the Debtors filed a voluntary petition with the Court under chapter 11 of the Bankruptcy Code.

On August 1, 2023, the Debtors filed the Debtors’ Application for Entry of an Order (I) Authorizing the Retention and Employment of RSM US LLP to Provide Certain Audit Services [Docket No. 3487], and in support of the Retention Application, the Debtors submitted the Declaration of Howard Siegal (the “**Siegal Declaration**”).

On October 5, 2023, the Court issued the Retention Order, authorizing the Debtors to retain RSM to provide certain audit services to the Debtors in connection with these chapter 11 cases, effective as of the Petition Date. The Retention Order authorizes RSM to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

RSM charges its fees in these cases in accordance with the terms set forth in the Retention Order and the corresponding Siegal Declaration. RSM confirms that rates charged during the compensation period are at or below market rates as compared to rates typically charged by comparably skilled practitioners.

All services for which compensation is requested herein by RSM were performed for or on behalf of the Debtors.

SUMMARY OF SERVICES RENDERED

During the Final Fee Period, RSM performed significant professional services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person. RSM seeks \$1,247,374.45 together with reimbursement for actual and necessary expenses incurred in the amount of \$32,003.70 for the Final Fee Period. Set forth below is a summary of the significant professional services that RSM rendered to the Debtors during the Final Fee Period:

Audit Services

- Services related to the audit of consolidated balance sheets, related consolidated statements of operations, comprehensive income, shareholders' equity, cash flows and the related notes to the consolidated financial statements for the years ended December 31, 2022, December 31, 2021, and December 31, 2020 respectively.

Fee Application and Retention Services

- Services include discussions regarding retention procedures with client's counsel; conflict check process; the preparation of RSM's declaration and retention order; discussions with RSM's National Office; and discussions and correspondence with Debtors' counsel related to employment and fee applications.

Form 10

- Services related to the Form 10 procedures.

NewCo Services

- Services related to the planning of NewCo opening balance sheet audit.

The professional services performed by RSM were in the best interests of the Debtors, their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. The professional services were performed expediently and in an efficient manner.

DISBURSEMENTS

Exhibit B1 of RSM's final fee application provides a detailed statement of all expenses paid by RSM during the period, showing the amount of \$32,003.70 for reimbursement of out-of-pocket expenses. These expenses are reasonable and necessary, and were essential to, among other things, travel to and from various meetings with Debtor employees and to provide the audit services to the Debtor.

CONCLUSION

WHEREFORE, RSM respectfully requests the court approve the sum of \$1,247,374.45 as compensation for necessary professional services rendered to the Debtors for the Final Fee Period, and the sum of \$32,003.70 for reimbursement of actual and necessary costs and expenses incurred for the Final Fee Period.

Dated: January 17, 2024

Respectfully submitted,

By: /s/ Howard Siegal

Howard Siegal
RSM US LLP